

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2017

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, 2017

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2017**

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.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Parish Library Fund.....	33
Proprietary Fund Financial Statements	
Statement of Net Position.....	34
Statement of Revenues, Expenses, and Changes in Net Position.....	37
Statement of Cash Flows.....	38
Fiduciary Fund Financial Statement	
Statement of Fiduciary Net Position.....	41

Component Unit Financial Statements

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

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies	48
Note 2 - Deposits and Investments.....	59
Note 3 - Property Taxes and Tax Revenue Abatements	65
Note 4 - Receivables and Payables	66
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue	67
Note 6 - Interfund Receivables and Payables.....	68
Note 7 - Interfund Transfers.....	70
Note 8 - Capital Assets.....	72
Note 9 - Leases.....	75
Note 10 - Long-Term Obligations.....	77
Note 11 - Other Information.....	81
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments	88
Note 13 - Stewardship, Compliance and Accountability	105
Note 14 - State Required Disclosures.....	109

Required Supplementary Information Other Than Management’s Discussion and Analysis

Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data.....	111
Notes to the Required Supplementary Information - Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data	112
Other Postemployment Benefits - Schedules of Funding Progress and Employer Contributions	113
Schedule of Employer’s Proportionate Share of the Net Pension Liability.....	114
Schedule of Contributions - Retirement Plans	115

Combining and Individual Fund Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet	122
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	128
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Health Unit Fund.....	134
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Solid Waste Fund.....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Mosquito Control Fund.....	137
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coliseum Tax Fund.....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund.....	139

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) - Human Services Fund	140
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Workforce Center Fund	141
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Community Development Block Grant (CDBG) Fund.....	142
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Hazard Mitigation Fund	143
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coastal Impact Assistance Fund	144
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Homeland Security 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

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, 2018

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, 2017. 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, 2018

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, 2017, 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 202,506. The Police Jury is the governing authority of the Parish and is empowered by a favorable vote of the electorate to levy sales and use taxes as well as ad valorem taxes on properties located within its boundaries. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the Parish Administrator, Parish Treasurer, Parish Secretary, and General Counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the directors of the various departments.

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

Members of the Police Jury
June 28, 2018

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* and as amended by GASB Statement 61 – *The Financial Reporting Entity: Omnibus* and GASB Statement 80 – *Blending Requirements for Certain Component Units*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

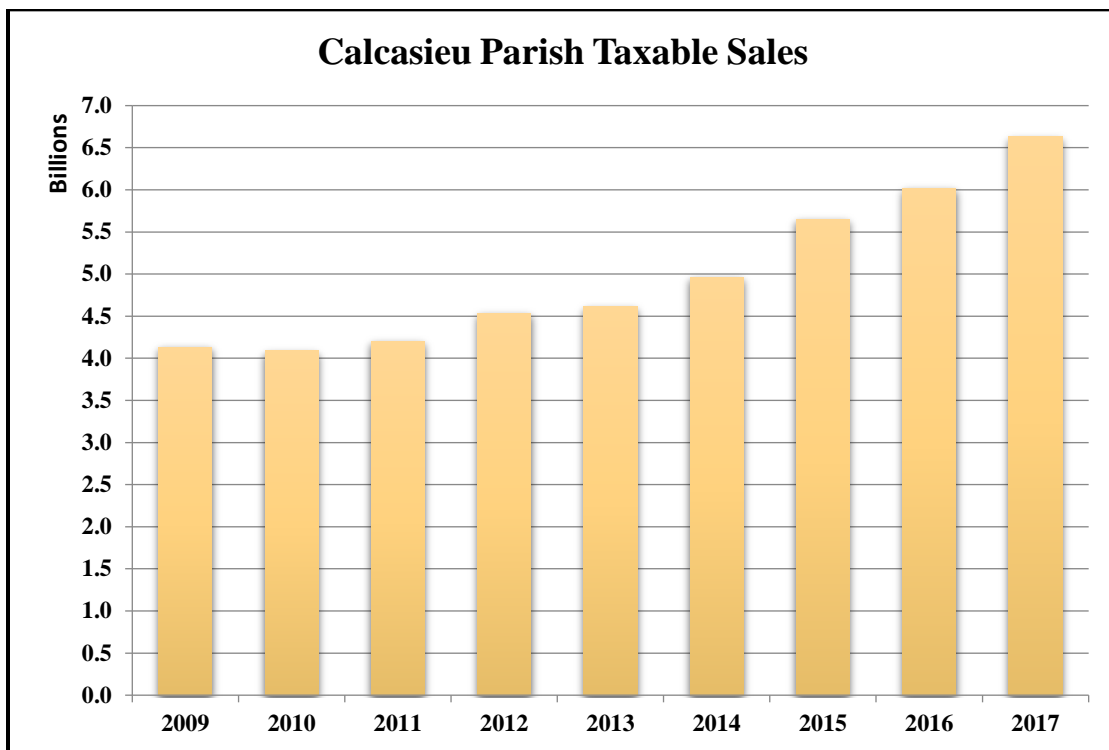
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the General Fund and all special revenue funds by the close of the fiscal year. Each department director is authorized to expend funds up to the originally adopted budget level for their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

LOCAL ECONOMY

Current Conditions

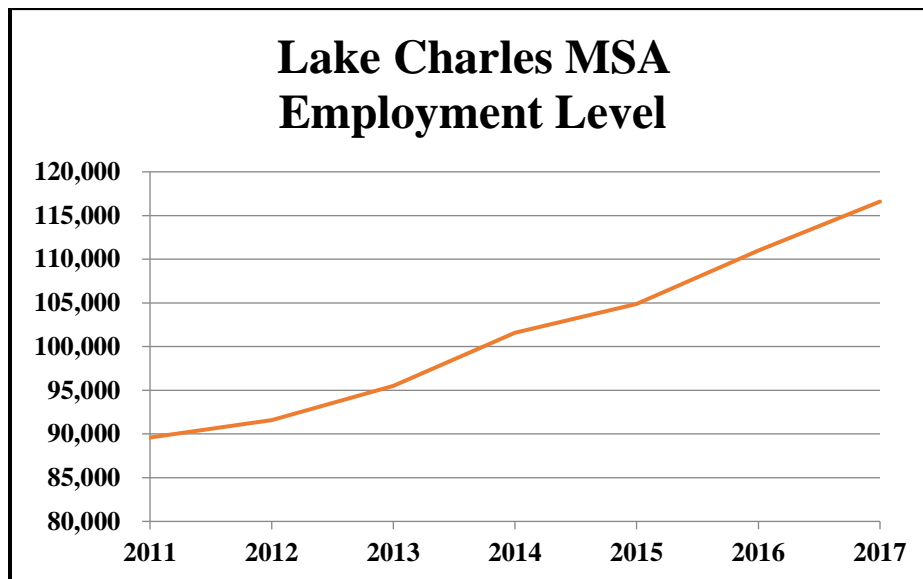
The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Sales and the Non-Farm Employment Level, and they are featured in this section.

The chart below shows taxable sales amounts from 2009 through 2017 for Calcasieu Parish. The period from 2009 to 2012 represented the impact to the local economy from a nationwide recession. Taxable sales since the end of the recession have seen significant growth, especially since 2013. In 2016, the taxable sales increase from the previous year was 6.6%, and in 2017 it was 10.2%, which is reflective of a sustained period of significant economic growth for our Parish, as described in the next section.



Members of the Police Jury
June 28, 2018

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 2017, the employment total rose to 116,600, setting another record.



For the remainder of this decade and beyond, Calcasieu Parish is expected to experience economic growth at a level that is 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 \$44 billion in projects under construction in the region and another \$65 billion in announced projects. The associated employment figures amount to 64,000+ 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: 2018 and 2019*, by Loren C. Scott and Judy S. Collins. This document was published by the Economics and Policy Research Group, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in October, 2017.

Members of the Police Jury
June 28, 2018

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 ever seen before. Lake Charles has now been the fastest growing MSA in the state for four straight years, adding 20,500 jobs and expanding by a remarkable 5.1% 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.

Performance of the Lake Charles economy over the past four years reminds the author of that great race in the 1973 Belmont Stakes won by Secretariat by 31 lengths. Like Secretariat, Lake Charles is far out in front of all the other MSAs in the state and is one of---if not the---fastest growing MSAs in the nation.

Forecast for 2018-19

*It appears that 2018 is the year when Lake Charles will begin to feel the drop from reduced construction spending in the MSA. **Employment is projected to rise 1,800 (+1.3%) in 2018 and 4,000 (+3.5%) in 2019. Even with a construction slowdown built in, Lake Charles is expected to be the fastest growing region in the state.***

Projects Underway

- ***Cheniere Energy** is constructing a \$20 billion, 6-train LNG export plant called Sabine Pass LNG. This is the largest single capital investment project in Louisiana's history. Three of the trains are operational and Cheniere made 140 shipments from the site as of August 2017. The fourth train should be operational this fall, followed by the fifth train in 2019. No timeline has been set on the 6th train. Once complete, 148 people will be employed at this facility earning an average of \$100,000 a year.*
- *Also coming in at a whopping \$20 billion capital expenditure is **Sempra's** Cameron LNG project. Construction was started in August 2014 with a goal of initial operation in 2018 and full completion in 2019. Expected employment is 190 jobs at \$80,000 a year.*
- *Ground was broken in March 2015 on **Sasol's** \$11 billion ethane cracker and derivatives complex. Projections are to open this plant in 2018 with 500 Sasol jobs (at \$88,000 yearly) and 358 contractor jobs.*
- *In Mid-2016, a joint venture between **Axiall and Lotte** Chemical began construction of a \$3 billion suite of facilities that will be a world-scale ethane cracker and ethylene derivatives plants. Lotte is also moving its headquarters from Houston to Lake Charles. Expected to start up in 2019, this new complex will employ 215 workers at \$76,000-\$86,000 a year.*

Potential LNG and Petrochemical Projects

- ***Driftwood LNG**, under the direction of the former Chief Executive Officer (CEO) of Cheniere, is hoping to start a \$14.5 billion LNG export facility on 800 acres on the west side of the Calcasieu River. Construction start is set for late 2018 and completion of all trains in 2025. There are 498 permanent jobs associated with this venture.*
- *The proposed **G2 LNG** facility on the Calcasieu Ship Channel is going through the Federal Emergency Regulatory Committee (FERC) approval process at this writing. This \$11 billion project would start construction in 2018 and finish in 2021 with 250 permanent jobs at \$85,000 a year when operational.*
- ***Lake Charles Methanol** is a \$3.8 billion project that will use carbon capture technology to take carbon captured from enhanced oil recovery and convert it to natural gas. Two hundred new permanent jobs will be created with this project.*
- ***Lake Charles LNG** (formerly Trunkline) made an advanced filing with the state for an \$11 billion LNG export terminal. One of the key players in the project---Shell---hard tabled the project last July. The company has signed a memorandum of understanding (MOU) with Energy Transfer Partners to examine forming a joint venture to build this project. A Final Investment Decision (FID) is expected at the end of 2018.*
- ***Magnolia LNG** is planning a \$4.35 billion export facility at the Port of Lake Charles. An Engineering and Procurement Contract (EPC) has been signed with SK E&C USA, and FERC approval has been received, so the firm is pushing for more commercial sales before issuing an FID.*

Priority Projects and Initiatives

Over the past few years, stormwater management in the Parish has taken on a much higher level of significance due to area growth. Under direction of the Police Jury, the staff has undertaken a wide-ranging study effort to put elements in place to improve this important service. One of these elements is the establishment of a major capital improvement program for drainage. In the 2018 budget, \$17 million has been dedicated to drainage infrastructure investments. Along with improved development standards and a sound maintenance program, these capital projects will go a long way toward effective stormwater management in the Parish.

Members of the Police Jury
June 28, 2018

Transportation projects will comprise the largest segment of capital spending in 2018. Properly maintaining the Parish's system of 1,200+ road miles is a substantial undertaking, both in terms of management and funding. These roads provide a vital network for local transportation needs and are a key component for continued economic growth. The Division of Engineering has projected an investment of \$55 million in road projects for 2018, a very challenging goal.

In 2018, construction will begin or continue for the following road projects: Coach Williams Drive Extension, East Carlyss Drive Extension, North I-10 Frontage Road (Sulphur), and Johnny Breau Road Extension. A total of eight bridge replacements are scheduled for 2018.

A 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 within the Parish. In 2018, the first series of bonds will be issued for the beginning of construction for a new Juvenile Justice Services Facility. Also, design and specification work will be performed for projects such as a new Fourteenth Judicial District Family & Juvenile Court, Animal Services Facility, and Coroner's Office. The debt repayment will be funded through several existing sources of revenue, including gaming funds and property taxes.

In early 2018, the Police Jury began a formal strategic planning process. This process, which will determine key priorities over the next 3-5 years, will conclude in December, 2018 with a detailed plan document.

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.

Members of the Police Jury
June 28, 2018

AWARDS AND ACKNOWLEDGMENTS

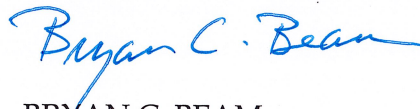
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2016. The Certificate 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 26-year period ended December 31, 2016. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



TAMMY P. BUFKIN
Director of Finance

jdb





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, 2016

Christopher P. Morrill

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 202,506 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal Counsel

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering**
- Engineering & Surveying
 - Road Construction
 - Bridge Construction

Geographic Information Systems

- Public Works**
- Road / Ditch Maintenance
 - Vegetation Management
 - Drainage / Solid Waste

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

- Office of Juvenile Justice Services**
- Intake and Probation Services
 - Detention Center
 - Prevention, Intervention & Counseling Programs

- Human Services Department**
- 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

- Burton Coliseum Complex**
- Coliseum, Chalkley Room
 - Event Barn, Arena

- Human Resources**
- Personnel Administration
 - Employee Classification Plan

- Office of Homeland Security & Emergency Preparedness**
- Emergency Plans
 - Drills / Exercises
 - Public Education

- Information Technology**
- Network and PC Management
 - Software Support

- Communications & Media**
- C-GOV, CPPJ website
 - Press releases, social media

- Facility Management**
- Capital Projects
 - Building/Grounds
 - Parks Maintenance

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

ORGANIZATIONAL CHART

November, 2017



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2017

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



INDEPENDENT AUDITORS' REPORT

Mr. Judd Bares, 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, 2017, 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 68.80 percent, 79.59 percent and 61.89 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, 2017, 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 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, 2018 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.


Lake Charles, Louisiana
June 28, 2018



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2017**

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, 2017. 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, 2017 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 \$993.6 million (net position). Unrestricted net position for governmental activities is approximately \$98.6 million, while unrestricted net position for business-type activities is approximately \$4.8 million.
- The primary government's total net position increased by \$97 million during 2017.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$382.2 million, an increase of \$57.7 million in comparison with the prior year. Approximately 9.8% of the fund balances, or \$37.4 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, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2017, the Parish accounted for its activities in thirty-seven (37) funds, five (5) of which are considered major funds. Of the thirty-seven (37) funds with 2017 activity, twenty-eight (28) are governmental funds, four (4) are enterprise funds, four (4) are internal service funds and one (1) is fiduciary in nature. One of the capital projects funds had 2017 activity but was closed as of December 31, 2017. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the five funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 122-133 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 48-110 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 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 111-115 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

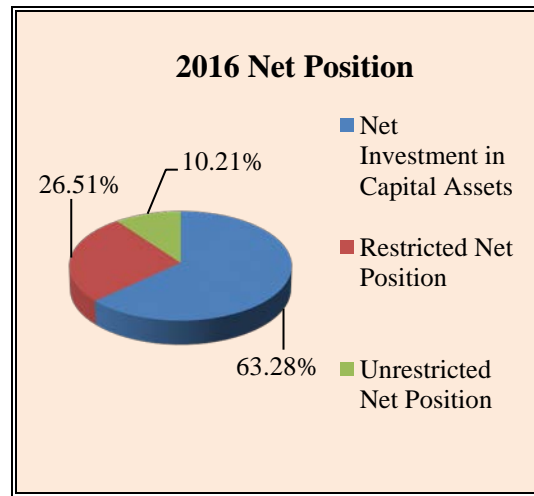
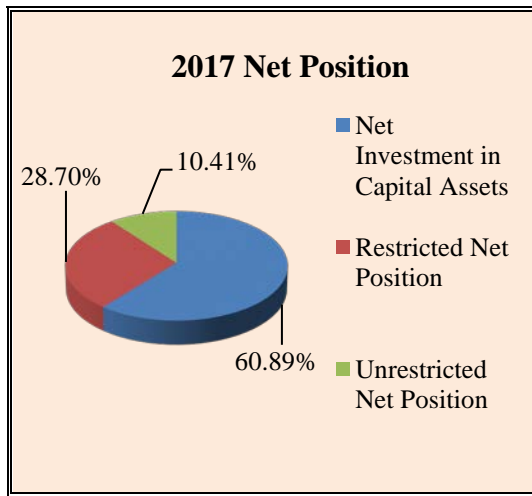
This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2017 and 2016:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2017 and 2016						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Assets:						
Current and Other Assets	\$ 461,395	\$ 399,231	\$ 4,988	\$ 3,683	\$ 466,383	\$ 402,914
Restricted Assets	-	-	401	376	401	376
Capital Assets	<u>599,618</u>	<u>560,898</u>	<u>9,688</u>	<u>9,573</u>	<u>609,306</u>	<u>570,471</u>
Total Assets	<u>1,061,013</u>	<u>960,129</u>	<u>15,077</u>	<u>13,632</u>	<u>1,076,090</u>	<u>973,761</u>
Deferred Outflows of Resources	<u>12,115</u>	<u>16,329</u>	-	-	<u>12,115</u>	<u>16,329</u>
Liabilities:						
Current Liabilities	18,648	18,403	193	88	18,841	18,491
Restricted Liabilities	-	-	248	208	248	208
Non-Current Liabilities	<u>19,924</u>	<u>21,308</u>	<u>125</u>	<u>160</u>	<u>20,049</u>	<u>21,468</u>
Total Liabilities	<u>38,572</u>	<u>39,711</u>	<u>566</u>	<u>456</u>	<u>39,138</u>	<u>40,167</u>
Deferred Inflows of Resources	<u>55,495</u>	<u>53,397</u>	-	-	<u>55,495</u>	<u>53,397</u>
Net Position:						
Net Investment in Capital Assets	595,474	557,912	9,526	9,382	605,000	567,294
Restricted	285,029	237,531	153	168	285,182	237,699
Unrestricted	<u>98,559</u>	<u>87,906</u>	<u>4,831</u>	<u>3,626</u>	<u>103,390</u>	<u>91,532</u>
Total Net Position	<u>\$ 979,062</u>	<u>\$ 883,349</u>	<u>\$ 14,510</u>	<u>\$ 13,176</u>	<u>\$ 993,572</u>	<u>\$ 896,525</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 2016 amounts reported above are inclusive of prior period adjustments made in 2017. A discussion of those changes is provided on pages 106-107 of the notes to the financial statements.



In 2017, approximately 61% of the Parish’s net position represents the government’s investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 29% of the government’s net position for 2017 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 2017, 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, 2017 and 2016:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2017 and 2016						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 20,289	\$ 19,393	\$ 1,957	\$ 1,735	\$ 22,246	\$ 21,128
Operating Grants	11,352	11,416	-	-	11,352	11,416
Capital Grants	23,893	15,051	-	-	23,893	15,051
General Revenues:						
Property Taxes	53,641	51,577	896	890	54,537	52,467
Sales Taxes	102,547	59,516	-	-	102,547	59,516
Gaming Revenues	12,145	12,154	-	-	12,145	12,154
Unrestricted Grants and Contributions	2,431	2,645	-	-	2,431	2,645
Other	<u>5,305</u>	<u>3,842</u>	<u>40</u>	<u>35</u>	<u>5,345</u>	<u>3,877</u>
Total Revenues	<u>231,603</u>	<u>175,594</u>	<u>2,893</u>	<u>2,660</u>	<u>234,496</u>	<u>178,254</u>
Expenses:						
General Government	(25,556)	(26,426)	-	-	(25,556)	(26,426)
Public Safety	(20,965)	(21,341)	-	-	(20,965)	(21,341)
Public Works	(44,442)	(35,154)	(1,907)	(1,921)	(46,349)	(37,075)
Sanitation	(6,828)	(6,888)	-	-	(6,828)	(6,888)
Health & Welfare	(15,404)	(14,391)	-	-	(15,404)	(14,391)
Culture and Recreation	(18,729)	(16,005)	-	-	(18,729)	(16,005)
Economic Development	<u>(3,619)</u>	<u>(3,802)</u>	<u>-</u>	<u>-</u>	<u>(3,619)</u>	<u>(3,802)</u>
Total Expenses	<u>(135,543)</u>	<u>(124,007)</u>	<u>(1,907)</u>	<u>(1,921)</u>	<u>(137,450)</u>	<u>(125,928)</u>
Excess (Deficiency) of Revenues over Expenses	<u>96,060</u>	<u>51,587</u>	<u>986</u>	<u>739</u>	<u>97,046</u>	<u>52,326</u>
Special Items and Transfers	<u>(348)</u>	<u>(243)</u>	<u>348</u>	<u>243</u>	<u>-</u>	<u>-</u>
Change in Net Position	95,712	51,344	1,334	982	97,046	52,326
Net Position, January 1	<u>883,349</u>	<u>832,005</u>	<u>13,176</u>	<u>12,194</u>	<u>896,525</u>	<u>844,199</u>
Net Position, December 31	<u>\$ 979,062</u>	<u>\$ 883,349</u>	<u>\$ 14,510</u>	<u>\$ 13,176</u>	<u>\$ 993,572</u>	<u>\$ 896,525</u>

Governmental Activities - As reflected in the previous table, the change in net position increased by \$44.4 million from \$51.3 million in 2016 to \$95.7 million in 2017. The majority of the \$44.4 million increase was attributable to the following increases in revenues as compared to revenues reported in 2016 and increases in 2017 expenses as compared to expenses reported in 2016:

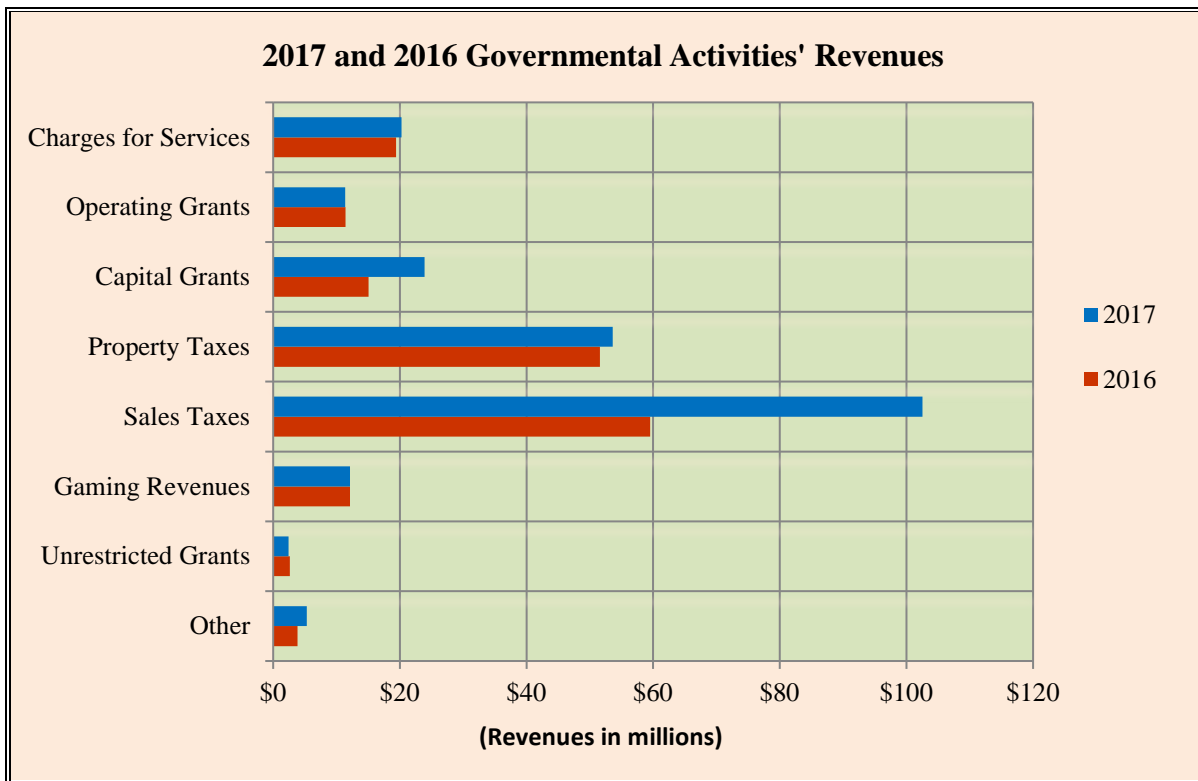
- Sales tax revenues increased by \$43 million as compared to 2016 while property tax revenues increased by \$2.1 million as compared to 2016. Both of these increases are an indication of the economic growth currently occurring and anticipated to continue for the foreseeable future. Specifically for sales tax, the increase was attributable to higher purchases of materials, equipment, etc. by various entities that are subject to use tax. This use tax is collected as part of the sales tax assessed by the Parish. The majority of these purchases are from companies involved in the industrial expansion efforts in Calcasieu Parish. The Parish also received a large audit sales tax collection in October 2017.
- Capital grant revenues increased by \$8.8 million as compared to 2016. Over \$8.4 million of this amount relates to the acceptance by the Parish of the newly constructed Old Spanish Trail overpass built by Kansas City Southern Railway Company (KCS). The Parish executed an agreement with KCS in November 2015 which required KCS to build this overpass in order for it to expand its rail facilities in the area of Old Spanish Trail.
- Public Works category of expenses increased by \$9.3 million as compared to 2016. Over three fourths of this amount, approximately \$6.6 million, represents additional funds expended in 2017 for overlay projects as compared to 2016. Both number of overlays and cost of each overlay have increased.

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 92 – 104 and the Required Supplementary Information on pages 114 - 115. 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, \$11.3 million at the end of 2015, and \$8.9 million at the end of 2016. It is noted that the PERS changed the 7.25% discount rate used in 2014 to 7.00% in 2015. The PERS Board of Directors anticipates that the PERS report as of December 31, 2017 (which will be utilized for the Parish 2018 report) will reflect a pension liability similar to the December 31, 2016 report.

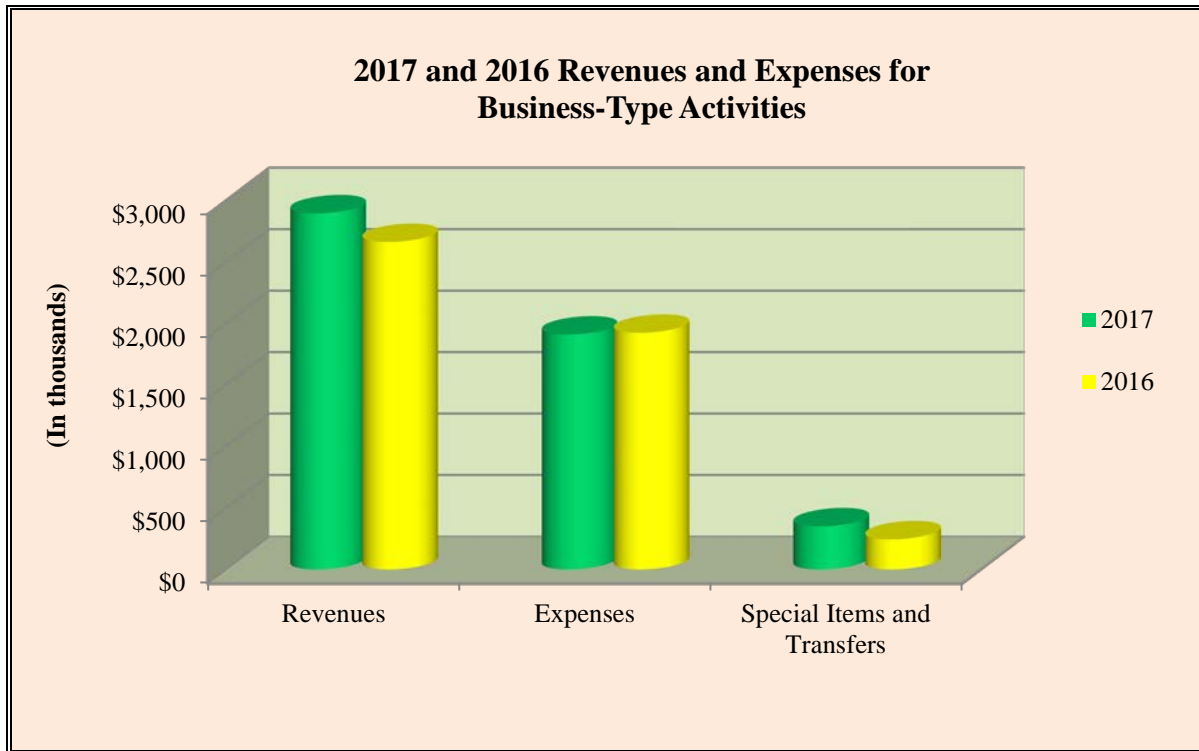
Business-Type Activities – As reflected in the previous table, the change in net position increased from \$982 thousand in 2016 to \$1,334 thousand in 2017. This is a difference of \$352 thousand for all of the enterprise funds. This difference was attributable to the following 2017 actions:

- In 2017, Waterworks District No. 5 of Wards 3 and 8 and Sewer District No. 11 of Ward 3 implemented a rate increase of 15% in order to continue to maintain the critical water and sewer infrastructure to deliver safe, dependable and efficient water and sewer services to the customers. This 15% rate increase accounts for the increase in revenue from 2016 to 2017.
- In 2016, Waterworks District No. 2 of Ward 4 received the proceeds of a recently passed ad valorem tax levy. The 2016 proceeds were \$505 thousand while the 2017 proceeds were \$527 thousand. The property tax revenue accounts for the majority of the change in net position in 2016 and 2017 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 54% reduction of revenue in 2016 and another 10% reduction in 2017. While the percentage change amounts are decreasing the District does not expect its operations to change in the near future.

The following two charts depict the governmental activities' revenues and expenses for 2017 and 2016:



The following chart depicts business-type activities' revenues and expenses for 2017 and 2016:



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, 2017, the Parish's governmental funds reported combined fund balances of \$382.2 million, an increase of \$57.7 million (before any change in inventory reserve) in comparison with the prior year. Approximately 9.8% (or \$37.4 million) of the \$382.2 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 (\$3.1 million), (2) restricted for particular purposes (\$283.2 million) or (3) assigned for particular purposes (\$58.5 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, 2017, unassigned fund balance of the General Fund was \$37.4 million compared to \$36.6 million in 2016. The assigned amount in the General Fund in 2017 was \$37.2 million compared to \$31.3 million in 2016. Most of this increase is related to the amounts set aside for various cooperative endeavor agreements for various project funding such as \$3.5 million set aside by the Parish to fund an agreement with the City of Sulphur for sewer treatment activities. 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, 2017, the Parish had unassigned fund balance in the General Fund which exceeded the 2017 total expenditures report in the General Fund by \$6.9 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 shortfalls 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 \$74.7 million at the end of 2017 compared to \$67.9 million at the end of 2016. The net change in fund balance for the current year reflects an increase of \$6.8 million in 2017 as compared to a decrease of \$2 million in 2016. The majority of this increase of \$8.8 million relates to a reduction in the transfers of capital funds which will be used for major capital projects in the amount of \$4.8 million. In addition, there was a decrease of \$3.3 million in intergovernmental expenses since the prior year reflected a \$2 million grant to the City of Lake Charles for shared cost of infrastructure around the casino area which was a one time expenditure.

The Public Works Fund reported a total fund balance of \$44.3 million at the end of 2017 compared to \$30.4 million at the end of 2016. Most of this increase relates to the increase in sales tax revenue of \$10.8 million while expenditures remained comparable to the prior year.

The Office of Juvenile Justice Services Fund, a major special revenue fund, reported total fund balance of \$8.5 million at the end of 2017 compared to \$8.2 million at the end of 2016. This increase was primarily due to the increase in property tax revenue.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$8.9 million at the end of 2017 compared to \$8.6 million at the end of 2016. 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 2017 and 2016, the Library has reported an excess of revenues over expenditures of \$323 thousand and \$1.7 million respectively. This excess amount in 2017 was due to the Library budgeting and spending approximately \$266 thousand more on contract services for security and maintenance, \$280 thousand more on resource material purchases and \$127 thousand more on equipment and furniture. Additional capital outlay costs of \$863 thousand were incurred in 2017 for a chiller/boiler replacement project and study room additions project.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$192.8 million at the end of 2017 compared to \$161.1 million at the end of 2016. While fund balance increased by \$31.7 million, the total expenditures in 2017 compared to 2016 almost doubled (\$42.2 million versus \$21.7 million). The increased sales tax collection of \$32.3 million attributed to the increase in fund balance even with the doubling of expenditures incurred. The increased expenditures were attributed to \$6.6 million in higher costs associated with the road overlays as well as an increase in the number of road overlay projects, and the following major project expenditures incurred in 2017: (1) Houston River Bridge and Metzger Road Bridge \$1.7 million, (2) Nelson Road/Ham Reid Road Roundabout \$2.5 million, (3) I-10 North Frontage Road \$7 million, and (4) Pine Cove Extension \$2.1 million. Other capital projects are already underway or in the planning stages.

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 \$4.83 million at the end of 2017 compared to \$3.63 million at the end of 2016. As previously discussed, an increase in water and sewer rates was implemented in 2017 for the Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3. In addition, transfers in for 2017 increased by \$107 as a result of additional funding provided by the Parish's General Fund as a gaming grant for capital needs.

General Fund Budgetary Highlights

Total budgeted expenditures of \$16.2 million exceeded the actual expenditures of \$14.4 million by \$1.8 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 43% of the total \$1.8 million variance, or \$791 thousand, was attributable to the Facilities Management Department. The majority of the \$791 thousand variance originated from the following operating line items of the department's budget: (a) \$489 thousand (or 62%) was from the salaries, fringe benefits and contract labor budget line items and (c) \$240 thousand (or 30%) came from the capital budget line items.
- 12% of the total \$1.8 million variance, or \$222 thousand, was attributable to the correctional budgeted expenditures. This variance was primarily due to capital items which came in under budget in the amount of \$174 which related to machinery and equipment budgeted but not expended until 2018.
- 15% of the total \$1.8 million variance, or \$281 thousand, was attributable to the Office of Emergency Preparedness. This variance was primarily due to capital items budgeted but unspent.

Capital Asset and Debt Administration

Capital Assets: The Parish's net investment in capital assets for its governmental activities as of December 31, 2017 totaled approximately \$599.6 million (net of accumulated depreciation) as compared to \$560.9 million (net of accumulated depreciation) as of December 31, 2016. 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 2015, 2016, and 2017 have met this Parish minimum level. As to actual expenditures, the 2017 expenditures increased because more roads were being overlaid than in the previous years as well as higher overlay costs. See the Required Supplementary Information (pages 111-112) 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 \$43.4 million. Major capital asset events during the current year included the following:

- Purchase of land (\$1.3 million)
- Purchase of rights of way (\$1.6 million).
- Various road and bridge projects – construction in progress (\$20.4 million).
- Donation of Kansas City Southern Railway Company Bridge (\$8.4 million).
- CERT-C Safe Room Training Center – construction in progress (\$1.4 million).
- Park improvements – construction in progress (\$3.4 million).
- South Ward 3 Sewer Main – construction in progress (\$2.6 million).

The Parish's investment in capital assets for its business-type activities as of December 31, 2017 totaled approximately \$9.7 million (net of accumulated depreciation) as compared to \$9.6 million (net of accumulated depreciation) as of December 31, 2016. The increase in net capital assets was primarily attributable to construction in progress for Waterworks District 5 of Wards 3 and 8.

The following is a schedule of capital assets at December 31, 2017 and 2016:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2017 and 2016 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Land	\$ 30,166	\$ 27,157	\$ 366	\$ 228	\$ 30,532	\$ 27,385
Buildings & Improvements	92,294	90,457	18	21	92,312	90,478
Non-Building Improvements	-	-	6,963	7,239	6,963	7,239
Roads and Infrastructure	404,412	396,965	1,842	1,886	406,254	398,851
Bridges	25,001	12,597	-	-	25,001	12,597
Machinery & Equipment	15,638	14,708	29	51	15,667	14,759
Construction in Progress	<u>32,107</u>	<u>19,014</u>	<u>470</u>	<u>148</u>	<u>32,577</u>	<u>19,162</u>
Total	<u>\$ 599,618</u>	<u>\$ 560,898</u>	<u>\$ 9,688</u>	<u>\$ 9,573</u>	<u>\$ 609,306</u>	<u>\$ 570,471</u>

Please note that the 2016 amounts reported above are inclusive of prior period adjustments made in 2017. A discussion of those changes is provided on page 106 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 72 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 2018. The Parish also had long-term debt of \$160 thousand for its business-type activities related to general obligation and special assessment debt for water services.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2017 and 2016						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Special Assessment Debt	\$ -	\$ -	\$ 150,096	\$ 175,111	\$ 150,096	\$ 175,111
Revenue Bonds	-	-	-	-	-	-
General Obligation Bonds	<u>-</u>	<u>-</u>	<u>10,185</u>	<u>15,857</u>	<u>10,185</u>	<u>15,857</u>
Total Outstanding Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,281</u>	<u>\$ 190,968</u>	<u>\$ 160,281</u>	<u>\$ 190,968</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 77 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 2018. 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 2018 fiscal year.

- At the end of 2017, the unemployment rate for the Parish was 3.2% compared to the State rate of 4.0% and the national average of 4.4%. In April 2018, the unemployment rates were 3.3 % for the Parish, 4.3% for the State and 3.9% for the nation.
- For the sales tax revenue budget estimates for 2018, the Parish projected a 7.5% increase over 2017 budget amounts. The actual 2018 collections for the first five months exceeded the collections for the first five months in 2017 by 17.4%.
- For property tax revenue, the 2018 budget estimates projected a 4.7% parish-wide increase compared to a 3.1% increase for the 2017 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, 2017

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 25,405,178	\$ 248,746	\$ 25,653,924	\$ 55,281,667
Investments	358,085,976	3,521,539	361,607,515	57,716,158
Receivables (net of allowance for uncollectibles)	69,201,782	1,176,711	70,378,493	79,702,984
Intergovernmental receivable	5,509,286	18,831	5,528,117	1,987,700
Internal balances	2,871	(2,871)	-	-
Due from component units	12,368	-	12,368	-
Due from primary government	-	-	-	45,793
Loan receivable	7,425	-	7,425	-
Prepaid items	1,842,075	24,181	1,866,256	2,263,556
Inventory	1,328,447	-	1,328,447	2,097,093
Other assets	-	320	320	-
Restricted assets:				
Cash and cash equivalents	-	802	802	3,037,883
Investments	-	276,823	276,823	9,001,790
Receivables - net	-	123,543	123,543	2,766,832
Capital assets:				
Non-depreciable	466,684,477	835,797	467,520,274	47,468,430
Depreciable, net	132,933,113	8,852,548	141,785,661	218,643,859
Total assets	<u>1,061,012,998</u>	<u>15,076,970</u>	<u>1,076,089,968</u>	<u>480,013,745</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	49,412
Deferred outflows - other	-	-	-	5,334,000
Pension related deferred outflows of resources	12,114,782	-	12,114,782	20,514,936
Total deferred outflows of resources	<u>12,114,782</u>	<u>-</u>	<u>12,114,782</u>	<u>25,898,348</u>
LIABILITIES				
Accounts payable and other accrued liabilities	11,476,648	97,520	11,574,168	12,353,232
Intergovernmental payable	2,624,142	60,700	2,684,842	9,993,497
Due to primary government	-	-	-	12,368
Due to component units	45,793	-	45,793	-
Unearned revenue	2,053,855	-	2,053,855	2,046,327
Other liabilities	220,163	-	220,163	25,507
Liabilities payable from restricted assets	-	248,067	248,067	946,161
Noncurrent liabilities:				
Due within one year	2,227,177	35,200	2,262,377	11,384,282
Due in more than one year	19,924,032	125,081	20,049,113	63,442,606
Total liabilities	<u>38,571,810</u>	<u>566,568</u>	<u>39,138,378</u>	<u>100,203,980</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	53,870,842	-	53,870,842	26,248,498
Pension related deferred inflows of resources	1,623,718	-	1,623,718	3,060,976
Total deferred inflows of resources	<u>55,494,560</u>	<u>-</u>	<u>55,494,560</u>	<u>29,309,474</u>
NET POSITION				
Net investment in capital assets	595,473,907	9,526,639	605,000,546	236,234,234
Restricted for:				
Debt service	-	153,101	153,101	1,547,105
External legal constraints	145,865,483	-	145,865,483	-
Capital improvement projects	139,163,272	-	139,163,272	300,979
Unrestricted	98,558,748	4,830,662	103,389,410	138,316,322
Total net position	<u>\$ 979,061,410</u>	<u>\$ 14,510,402</u>	<u>\$ 993,571,812</u>	<u>\$ 376,398,640</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

<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	\$ 25,555,987	\$ 14,569,828	\$ 657,911	\$ 545,321
Public safety	20,965,099	1,176,834	1,806,198	980,727
Public works	44,441,985	762,065	1,037,344	22,366,521
Sanitation	6,828,490	40	-	-
Health and welfare	15,403,709	106,957	7,816,760	-
Culture and recreation	18,728,502	1,659,705	33,303	-
Economic development	3,619,011	2,013,138	860	-
Total governmental activities	135,542,783	20,288,567	11,352,376	23,892,569
Business-type activities:				
Water	1,078,211	1,453,722	-	-
Sewer	828,585	503,795	-	-
Total business-type activities	1,906,796	1,957,517	-	-
Total primary government	\$ 137,449,579	\$ 22,246,084	\$ 11,352,376	\$ 23,892,569
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 75,686,271	\$ 62,558,662	\$ -	\$ -
Sulphur Parks and Recreation	6,565,284	2,143,399	-	-
Gravity Drainage District No. 5 of Ward 4	2,753,451	26,437	-	63,932
Gravity Drainage District No. 4 of Ward 3	3,069,095	-	-	-
Airport Authority District No. 1	4,776,498	1,661,217	212,514	3,550,439
Calcasieu Parish Gaming Revenue District	26,367,359	-	26,367,359	-
Other component units	55,726,307	22,871,383	6,021,524	2,031,214
Total component units	\$ 174,944,265	\$ 89,261,098	\$ 32,601,397	\$ 5,645,585

General revenues:
Taxes:
Property
Sales
Franchise
Gaming revenues
Grants and contributions not restricted to specific programs
Investment earnings
Gain on sale of capital assets
Gain on early extinguishment of debt
Miscellaneous
Special item - transfer of operations
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
\$ (9,782,927)		\$ (9,782,927)	
(17,001,340)		(17,001,340)	
(20,276,055)		(20,276,055)	
(6,828,450)		(6,828,450)	
(7,479,992)		(7,479,992)	
(17,035,494)		(17,035,494)	
<u>(1,605,013)</u>		<u>(1,605,013)</u>	
(80,009,271)		(80,009,271)	
-	375,511	375,511	
<u>-</u>	<u>(324,790)</u>	<u>(324,790)</u>	
-	50,721	50,721	
<u>(80,009,271)</u>	<u>50,721</u>	<u>(79,958,550)</u>	
			(13,127,609)
			(4,421,885)
			(2,663,082)
			(3,069,095)
			647,672
			-
			<u>(24,802,186)</u>
			<u>(47,436,185)</u>
53,641,205	895,693	54,536,898	57,627,879
102,546,998	-	102,546,998	-
825,571	-	825,571	-
12,144,635	-	12,144,635	-
2,431,024	-	2,431,024	975,097
3,509,752	40,191	3,549,943	796,227
428,233	-	428,233	270,694
-	-	-	309,301
533,271	-	533,271	1,906,859
8,615	-	8,615	(8,615)
-	-	-	73,635
<u>(348,135)</u>	<u>348,135</u>	<u>-</u>	<u>-</u>
175,721,169	1,284,019	177,005,188	61,951,077
95,711,898	1,334,740	97,046,638	14,514,892
<u>883,349,512</u>	<u>13,175,662</u>	<u>896,525,174</u>	<u>361,883,748</u>
<u>\$ 979,061,410</u>	<u>\$ 14,510,402</u>	<u>\$ 993,571,812</u>	<u>\$ 376,398,640</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ 4,236,355	\$ 2,631,614	\$ 534,562
Investments	65,848,996	39,451,845	8,016,236
Receivable (net of allowances for uncollectibles):			
Property taxes	13,115,107	-	6,685,375
Sales taxes	-	2,740,420	-
Franchise taxes	276,088	-	-
Interest receivable	169,217	89,861	21,387
Other receivables	4,741,106	-	3,439
Intergovernmental receivable	876,141	586,733	203,237
Due from other funds	1,540,371	4,980	-
Due from component units	-	-	-
Loans receivable	7,425	-	-
Prepaid items	2,059	1,031	34,593
Inventory	-	794,059	-
Total assets	<u>\$ 90,812,865</u>	<u>\$ 46,300,543</u>	<u>\$ 15,498,829</u>
LIABILITIES			
Accounts payable	\$ 1,045,228	\$ 456,877	\$ 93,822
Accrued liabilities	406,335	325,106	140,583
Intergovernmental payable	11,772	-	-
Due to other funds	145,692	-	1,513
Due to component units	31,636	-	-
Unearned revenue	321,090	-	-
Retainage payable	10,841	16,130	-
Other liabilities	115,570	3,694	-
Enterprise zone rebate liability	-	1,234,700	-
Total liabilities	<u>2,088,164</u>	<u>2,036,507</u>	<u>235,918</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	13,275,907	-	6,786,698
Deferred inflows - other	776,835	-	-
Total deferred inflows of resources	<u>14,052,742</u>	<u>-</u>	<u>6,786,698</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	2,059	1,031	34,593
Inventories	-	794,059	-
Restricted:			
Public works operations	-	43,468,946	-
Office of juvenile justice services	-	-	8,441,620
Library purposes	-	-	-
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Assigned:			
Animal services	420,805	-	-
Parks operations	866,167	-	-
Training center operations	527,373	-	-
Future capital needs	19,424,751	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	5,503,782	-	-
Unassigned	37,427,022	-	-
Total fund balances	<u>74,671,959</u>	<u>44,264,036</u>	<u>8,476,213</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 90,812,865</u>	<u>\$ 46,300,543</u>	<u>\$ 15,498,829</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 600,754	\$ 11,784,362	\$ 4,808,930	\$ 24,596,577
8,920,969	176,796,731	49,033,460	348,068,237
11,064,944	6,789,542	15,441,354	53,096,322
-	6,715,818	566,667	10,022,905
-	-	-	276,088
25,580	428,415	126,715	861,175
-	79,977	22,253	4,846,775
-	41,297	3,704,704	5,412,112
-	-	130,563	1,675,914
-	-	9,116	9,116
-	-	-	7,425
38,050	1,582,645	62,704	1,721,082
-	-	534,388	1,328,447
<u>\$ 20,650,297</u>	<u>\$ 204,218,787</u>	<u>\$ 74,440,854</u>	<u>\$ 451,922,175</u>
\$ 303,614	\$ 2,617,509	\$ 1,823,207	\$ 6,340,257
181,432	-	172,235	1,225,691
-	-	47,088	58,860
-	-	1,552,396	1,699,601
-	12,936	1,221	45,793
-	478,966	1,235,555	2,035,611
20,869	1,352,081	777,688	2,177,609
-	-	100,899	220,163
-	-	-	1,234,700
<u>505,915</u>	<u>4,461,492</u>	<u>5,710,289</u>	<u>15,038,285</u>
11,230,805	6,907,601	15,669,831	53,870,842
-	-	-	776,835
<u>11,230,805</u>	<u>6,907,601</u>	<u>15,669,831</u>	<u>54,647,677</u>
38,050	1,582,645	62,704	1,721,082
-	-	534,388	1,328,447
-	-	-	43,468,946
-	-	-	8,441,620
8,875,527	-	-	8,875,527
-	191,267,049	-	191,267,049
-	-	31,193,020	31,193,020
-	-	-	420,805
-	-	-	866,167
-	-	-	527,373
-	-	21,270,622	40,695,373
-	-	-	10,500,000
-	-	-	5,503,782
-	-	-	37,427,022
<u>8,913,577</u>	<u>192,849,694</u>	<u>53,060,734</u>	<u>382,236,213</u>
<u>\$ 20,650,297</u>	<u>\$ 204,218,787</u>	<u>\$ 74,440,854</u>	<u>\$ 451,922,175</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017**

Fund balances - total governmental funds \$ 382,236,213

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	697,974,659	
Less accumulated depreciation	<u>(98,705,860)</u>	599,268,799

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

127,318

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	(1,633,153)	
Sick leave	(229,603)	
Claims/Judgments payable	(2,377)	
Pension liability	(9,160,740)	
OPEB payable	<u>(9,668,217)</u>	(20,694,090)

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.

(974,372)

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.

8,063,309

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

11,034,233

Net position of governmental activities \$ 979,061,410

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, 2017

REVENUES	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund
Taxes:			
Property	\$ 13,216,896	\$ -	\$ 6,759,516
Sales	-	27,338,354	-
Other taxes	842,304	-	-
Licenses and permits	3,269,976	-	-
Intergovernmental revenues	3,332,692	569,231	958,179
Charges for services	6,808,397	476,073	20,855
Fines and forfeitures	185,466	-	-
Investment earnings	809,417	271,208	113,299
Gaming revenue	12,144,635	-	-
Sale of assets	38,063	148,476	5
Donations	29,076	-	-
Miscellaneous revenues	121,256	24,104	107
Total revenues	<u>40,798,178</u>	<u>28,827,446</u>	<u>7,851,961</u>
EXPENDITURES			
Current:			
General government	15,205,882	-	-
Public safety	8,609,941	-	6,879,217
Public works	-	17,090,012	-
Sanitation	-	-	-
Health and welfare	533,675	-	-
Culture and recreation	1,107,295	-	-
Economic development	3,313,592	-	-
Capital outlay	294,720	1,603,253	-
Intergovernmental	1,420,625	212,676	30,000
Total expenditures	<u>30,485,730</u>	<u>18,905,941</u>	<u>6,909,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,312,448</u>	<u>9,921,505</u>	<u>942,744</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,633,626	4,303,273	-
Transfers out	(6,202,418)	(410,000)	(650,000)
Insurance proceeds	21,818	-	-
Total other financing sources and uses	<u>(3,546,974)</u>	<u>3,893,273</u>	<u>(650,000)</u>
SPECIAL ITEMS			
Special item - transfer of operations	<u>-</u>	<u>8,615</u>	<u>-</u>
Net change in fund balances	6,765,474	13,823,393	292,744
Fund balances at beginning of year	67,906,485	30,453,883	8,183,469
Change in reserves for inventories	-	(13,240)	-
Fund balances at end of year	<u>\$ 74,671,959</u>	<u>\$ 44,264,036</u>	<u>\$ 8,476,213</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 11,187,446	\$ 6,876,197	\$ 15,601,150	\$ 53,641,205
-	68,408,644	6,800,000	102,546,998
-	-	-	842,304
-	311,479	-	3,581,455
122,383	4,290,094	16,751,432	26,024,011
74,374	-	1,505,088	8,884,787
87,933	-	40	273,439
143,818	1,533,378	560,478	3,431,598
-	-	-	12,144,635
5,377	-	241,142	433,063
3,538	1,063,735	43,229	1,139,578
14,233	-	17,706	177,406
<u>11,639,102</u>	<u>82,483,527</u>	<u>41,520,265</u>	<u>213,120,479</u>
-	-	44,853	15,250,735
-	-	4,079,078	19,568,236
-	2,776,292	436,386	20,302,690
-	-	6,913,382	6,913,382
-	-	14,934,203	15,467,878
11,315,943	-	3,602,266	16,025,504
-	-	-	3,313,592
-	39,378,078	11,997,628	53,273,679
-	-	3,448,521	5,111,822
<u>11,315,943</u>	<u>42,154,370</u>	<u>45,456,317</u>	<u>155,227,518</u>
<u>323,159</u>	<u>40,329,157</u>	<u>(3,936,052)</u>	<u>57,892,961</u>
-	-	11,645,138	18,582,037
-	(8,578,273)	(3,089,481)	(18,930,172)
-	-	90,772	112,590
-	(8,578,273)	8,646,429	(235,545)
-	-	-	8,615
323,159	31,750,884	4,710,377	57,666,031
8,590,418	161,098,810	48,343,898	324,576,963
-	-	6,459	(6,781)
<u>\$ 8,913,577</u>	<u>\$ 192,849,694</u>	<u>\$ 53,060,734</u>	<u>\$ 382,236,213</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, 2017

Net change in fund balances - total governmental funds		\$ 57,666,031
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	31,068,781	
Depreciation expense	<u>(7,897,195)</u>	23,171,586
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.		
		15,566,377
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		
		(103,099)
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.		
		(6,781)
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	21,959	
Compensated absences	(216,328)	
Claims payable	744	
Other liabilities	(29,951)	
Pension liabilities	(1,857,370)	
OPEB payable	<u>(1,545,109)</u>	(3,626,055)
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 \$17,593), is reported with governmental activities.		
		3,166,950
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>(123,111)</u>
Change in net position of governmental activities		<u>\$ 95,711,898</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, 2017

	<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	\$ 12,660,558	\$ 12,660,558	\$ 12,903,597	\$ 243,039
Other taxes, penalties and interest	930,000	930,000	839,880	(90,120)
Intergovernmental revenues	1,860,249	1,860,249	1,979,479	119,230
Charges for services	625,900	625,900	579,464	(46,436)
Gaming	950,000	950,000	946,763	(3,237)
Fines and court costs	211,000	211,000	172,464	(38,536)
Investment income	175,000	175,000	236,515	61,515
Sale of assets	-	-	13,301	13,301
Miscellaneous revenues	5,000	5,000	223,418	218,418
Total revenues	<u>17,417,707</u>	<u>17,417,707</u>	<u>17,894,881</u>	<u>477,174</u>
EXPENDITURES				
Current:				
General government				
Legislative	631,206	631,206	605,652	25,554
Registrar of Voters	317,383	317,383	224,615	92,768
Facility Management	6,493,293	6,493,293	5,702,480	790,813
Communications and Media	626,299	626,299	578,072	48,227
GO Group Administration	210,194	210,194	75,033	135,161
Public safety:				
Emergency Preparedness	1,519,404	1,519,404	1,238,724	280,680
Correctional	3,786,781	3,786,781	3,565,257	221,524
Nondepartmental:				
Intergovernmental grants	1,882,306	1,882,306	1,745,813	136,493
Miscellaneous	747,388	747,388	659,952	87,436
Total expenditures	<u>16,214,254</u>	<u>16,214,254</u>	<u>14,395,598</u>	<u>1,818,656</u>
Excess (deficiency) of revenues over expenditures	<u>1,203,453</u>	<u>1,203,453</u>	<u>3,499,283</u>	<u>2,295,830</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	661,559	661,559	550,682	(110,877)
Transfers out	<u>(2,266,000)</u>	<u>(2,266,000)</u>	<u>(2,057,342)</u>	<u>208,658</u>
Total other financing sources (uses)	<u>(1,604,441)</u>	<u>(1,604,441)</u>	<u>(1,506,660)</u>	<u>97,781</u>
Net change in fund balances	(400,988)	(400,988)	1,992,623	2,393,611
Fund balances beginning of year	<u>17,175,164</u>	<u>17,175,164</u>	<u>17,368,952</u>	<u>193,788</u>
Fund balances end of year	<u>\$ 16,774,176</u>	<u>\$ 16,774,176</u>	<u>\$ 19,361,575</u>	<u>\$ 2,587,399</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 16,000,000	\$ 16,000,000	\$ 27,139,470	\$ 11,139,470
Intergovernmental revenues	-	-	469,497	469,497
Investment income	212,000	212,000	343,376	131,376
Charges for services	-	-	5,653	5,653
Sale of assets	-	-	147,277	147,277
Miscellaneous revenues	-	-	25,303	25,303
Total revenues	<u>16,212,000</u>	<u>16,212,000</u>	<u>28,130,576</u>	<u>11,918,576</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	21,505,680	21,890,068	16,732,876	5,157,192
Nondepartmental:				
Enterprise Zone Rebate	<u>500,010</u>	<u>500,010</u>	<u>26</u>	<u>499,984</u>
Total expenditures	<u>22,005,690</u>	<u>22,390,078</u>	<u>16,732,902</u>	<u>5,657,176</u>
Excess (deficiency) of revenues over expenditures	<u>(5,793,690)</u>	<u>(6,178,078)</u>	<u>11,397,674</u>	<u>17,575,752</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,851,849	4,851,849	4,053,274	(798,575)
Transfers out	<u>(1,460,000)</u>	<u>(1,460,000)</u>	<u>(660,000)</u>	<u>800,000</u>
Total other financing sources (uses)	<u>3,391,849</u>	<u>3,391,849</u>	<u>3,393,274</u>	<u>1,425</u>
Net change in fund balances	(2,401,841)	(2,786,229)	14,790,948	17,577,177
Fund balances beginning of year	<u>24,618,056</u>	<u>24,618,056</u>	<u>25,833,980</u>	<u>1,215,924</u>
Fund balances end of year	<u>\$ 22,216,215</u>	<u>\$ 21,831,827</u>	<u>\$ 40,624,928</u>	<u>\$ 18,793,101</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2017

	<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	\$ 6,474,629	\$ 6,474,629	\$ 6,605,259	\$ 130,630
Intergovernmental revenues	509,821	509,821	405,202	(104,619)
Charges for services	22,307	22,307	20,855	(1,452)
Investment income	97,000	97,000	119,566	22,566
Sale of assets	1,000	1,000	5	(995)
Miscellaneous revenues	80	80	107	27
Total revenues	<u>7,104,837</u>	<u>7,104,837</u>	<u>7,150,994</u>	<u>46,157</u>
EXPENDITURES				
Current:				
Public safety	<u>6,535,738</u>	<u>6,535,738</u>	<u>6,234,821</u>	<u>300,917</u>
Excess (deficiency) of revenues over expenditures	<u>569,099</u>	<u>569,099</u>	<u>916,173</u>	<u>347,074</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(692,930)</u>	<u>(692,930)</u>	<u>(692,930)</u>	<u>-</u>
Total other financing sources (uses)	<u>(692,930)</u>	<u>(692,930)</u>	<u>(692,930)</u>	<u>-</u>
Net change in fund balances	(123,831)	(123,831)	223,243	347,074
Fund balances beginning of year	<u>8,093,807</u>	<u>8,093,807</u>	<u>7,999,484</u>	<u>(94,323)</u>
Fund balances end of year	<u>\$ 7,969,976</u>	<u>\$ 7,969,976</u>	<u>\$ 8,222,727</u>	<u>\$ 252,751</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, 2017**

	<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	\$ 10,713,275	\$ 10,713,275	\$ 10,930,505	\$ 217,230
Intergovernmental	113,036	113,036	122,383	9,347
Fines and fees	174,000	174,000	162,307	(11,693)
Investment income	100,000	100,000	156,154	56,154
Sale of assets	-	-	5,377	5,377
Miscellaneous revenue	<u>17,000</u>	<u>17,000</u>	<u>17,771</u>	<u>771</u>
Total revenues	<u>11,117,311</u>	<u>11,117,311</u>	<u>11,394,497</u>	<u>277,186</u>
EXPENDITURES				
Current:				
Cultural and recreation	10,395,513	10,395,513	9,936,785	458,728
Capital improvements	<u>911,292</u>	<u>1,611,292</u>	<u>954,992</u>	<u>656,300</u>
Total expenditures	<u>11,306,805</u>	<u>12,006,805</u>	<u>10,891,777</u>	<u>1,115,028</u>
Net change in fund balances	(189,494)	(889,494)	502,720	1,392,214
Fund balances beginning of year	<u>7,871,849</u>	<u>7,871,849</u>	<u>9,109,086</u>	<u>1,237,237</u>
Fund balances end of year	<u>\$ 7,682,355</u>	<u>\$ 6,982,355</u>	<u>\$ 9,611,806</u>	<u>\$ 2,629,451</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 248,746	\$ 808,601
Restricted cash and cash equivalents	802	-
Investments	3,521,539	10,017,739
Restricted investments	276,823	-
Accounts receivable - net	300,289	14,768
Restricted special assessment receivable - net	123,543	-
Taxes receivable - net	849,685	-
Interest receivable	26,737	25,775
Intergovernmental receivable	18,831	27,818
Other receivable	-	12
Due from other funds	-	26,558
Due from component units	-	3,252
Prepaid items	24,181	120,993
Other assets	320	-
Total current assets	5,391,496	11,045,516
Noncurrent assets:		
Capital assets:		
Land and improvements	365,920	-
Buildings	159,915	40,881
Improvements other than buildings	16,609,332	375,275
Construction in progress	469,877	-
Equipment	253,116	105,500
Total capital assets	17,858,160	521,656
Accumulated depreciation	(8,169,815)	(172,865)
Net capital assets	9,688,345	348,791
Total noncurrent assets	9,688,345	348,791
Total assets	15,079,841	11,394,307
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows of resources	-	268,935
Total deferred outflows of resources	-	268,935

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
	<u> </u>	<u> </u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 97,520	\$ 72,648
Accrued liabilities	-	25,957
Due to other funds	2,871	-
Intergovernmental payable	60,700	1,990,696
Unearned revenue	-	18,244
Claims payable	-	777,986
Liabilities payable from restricted assets:		
Accrued interest payable	1,921	-
Refundable customer deposits	246,146	-
Compensated absences	-	21,737
Bonds payable	<u>35,200</u>	<u>-</u>
Total current liabilities	<u>444,358</u>	<u>2,907,268</u>
Noncurrent long-term liabilities:		
Claims payable	-	439,895
Bonds payable	125,081	-
Compensated absences	-	410
Other liabilities	-	5,260
Net pension liability	-	200,716
OPEB payable	<u>-</u>	<u>11,115</u>
Total noncurrent liabilities	<u>125,081</u>	<u>657,396</u>
Total liabilities	<u>569,439</u>	<u>3,564,664</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows of resources	<u>-</u>	<u>35,269</u>
Total deferred inflows of resources	<u>-</u>	<u>35,269</u>
NET POSITION		
Net investment in capital assets	9,526,639	348,791
Restricted for:		
Debt Service	153,101	-
Unrestricted	<u>4,830,662</u>	<u>7,714,518</u>
Total net position	<u>\$ 14,510,402</u>	<u>\$ 8,063,309</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 1,957,517	\$ 18,725,221
Other operating income	-	489,081
Total operating revenues	<u>1,957,517</u>	<u>19,214,302</u>
OPERATING EXPENSES		
Personal services	-	561,443
Employee benefits	-	185,187
Supplies	228,517	44,624
Contractual services	1,135,617	1,828,425
Depreciation	535,514	17,593
Insurance premiums	-	2,457,561
Claims	-	11,030,155
Total operating expenses	<u>1,899,648</u>	<u>16,124,988</u>
Operating income (loss)	<u>57,869</u>	<u>3,089,314</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	895,693	-
Investment earnings	40,191	78,154
Gain (loss) on sale of assets	-	(518)
Interest expense	(7,148)	-
Total nonoperating revenues (expenses)	<u>928,736</u>	<u>77,636</u>
Income (loss) before transfers	<u>986,605</u>	<u>3,166,950</u>
TRANSFERS		
Transfers in	<u>348,135</u>	-
Total transfers	<u>348,135</u>	-
Change in net position	1,334,740	3,166,950
Net position - beginning	<u>13,175,662</u>	<u>4,896,359</u>
Net position - ending	<u>\$ 14,510,402</u>	<u>\$ 8,063,309</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, 2017**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from insured	\$ 1,976,198	\$ 3,925,375
Other operating receipts	20,493	-
Receipts from interfund users	-	14,830,461
Payments for claims	-	(11,486,447)
Payments to employees for services and benefits	-	(719,234)
Payments to suppliers for goods and services	(1,232,576)	(4,340,549)
Payments to interfund provider of services	(70,619)	-
Net cash provided by (used for) operating activities	693,496	2,209,606
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	887,386	-
Transfers in from other funds for non capital related activity	27,480	-
Subsidies received	-	1,665,018
Noncapital cash payments on behalf of local government	-	(2,041,909)
Net cash provided by (used for) noncapital financing activities	914,866	(376,891)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	320,655	-
Acquisition and construction of capital assets	(331,253)	-
Long term capital related planning payments	(320,655)	-
Principal and interest received on special assessment levy	19,981	-
Principal paid on debt	(30,687)	-
Interest and fiscal chares paid on debt	(7,547)	-
Net cash provided by (used for) capital and related financing activities	(349,506)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(3,056,598)	(9,084,711)
Proceeds from sales and maturities of investments	1,949,996	7,759,398
Interest received on investments	39,311	114,139
Net cash provided by (used for) investing activities	(1,067,291)	(1,211,174)
Net increase (decrease) in cash and cash equivalents	191,565	621,541
Cash and cash equivalents at beginning of year	57,983	187,060
Cash and cash equivalents at end of year	\$ 249,548	\$ 808,601
Classified as:		
Current assets	\$ 248,746	\$ 808,601
Restricted assets	802	-
Totals	\$ 249,548	\$ 808,601

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)	\$ 57,869	\$ 3,089,314
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	535,514	17,593
Bad debt expense	8,089	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(73,818)	(5,048)
Decrease (increase) in due from other governments	(3,053)	3,248
Decrease (increase) in due from other funds	57,518	6,540
Decrease (increase) in due from component units	-	(3,252)
Decrease (increase) in other receivables	-	53,000
Decrease (increase) in prepaid items	(23)	(6,494)
Decrease (increase) in pension related deferred outflows	-	101,754
Increase (decrease) in accounts payable	41,244	(2,015)
Increase (decrease) in accrued liabilities	-	117
Increase (decrease) in due to other funds	(59,055)	(4,220)
Increase (decrease) in due to other governments	60,700	-
Increase (decrease) in unearned revenue	-	13,143
Increase (decrease) in other liabilities	-	(9,379)
Increase (decrease) in refundable customer deposits	40,120	-
Increase (decrease) in claims payable	-	(981,263)
Increase (decrease) in compensated absences payable and on-behalf payments	28,391	-
Increase (decrease) in OPEB payable	-	2,136
Increase (decrease) in pension related deferred inflows	-	(6,277)
Increase (decrease) in net pension liability	-	(59,291)
Total adjustments	<u>635,627</u>	<u>(879,708)</u>
Net cash provided by (used for) operating activities	<u>\$ 693,496</u>	<u>\$ 2,209,606</u>

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

Net decrease in fair value of investments	<u>\$ (27,520)</u>	<u>\$ (59,088)</u>
---	--------------------	--------------------



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2017**

ASSETS	<u>Agency Fund</u>
Cash	\$ 6,728
Investments	100,944
Interest receivable	<u>250</u>
Total assets	<u>\$ 107,922</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 107,922</u>
Total liabilities	<u>\$ 107,922</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2017

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District No. 5 of Ward 4	Gravity Drainage District No. 4 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 5,109,495	\$ 6,975,215	\$ 13,876,138	\$ 1,551,866
Investments	-	-	-	13,514,314
Receivables (net of allowance for uncollectibles)				
Taxes	-	6,700,892	4,518,851	4,825,626
Accounts	11,866,832	-	-	-
Other	7,854,246	8,323	-	21,571
Accrued interest receivable	3,436	-	-	-
Intergovernmental receivable	-	50,567	22,506	-
Due from primary government	-	-	-	-
Prepaid items and other assets	1,419,338	-	56,766	259,533
Inventory	1,785,107	25,975	-	-
Restricted assets:				
Cash and cash equivalents	723,859	-	-	-
Investments	8,295,502	-	-	-
Receivables - net	2,766,832	-	-	-
Capital assets:				
Non-depreciable	2,532,740	24,774,434	1,577,925	1,421,034
Depreciable, net	<u>30,726,240</u>	<u>26,318,367</u>	<u>8,269,519</u>	<u>13,613,187</u>
Total assets	<u>73,083,627</u>	<u>64,853,773</u>	<u>28,321,705</u>	<u>35,207,131</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	-
Deferred outflows - other	-	-	-	-
Pension related deferred outflows of resources	<u>13,268,938</u>	<u>678,164</u>	<u>471,988</u>	<u>356,615</u>
Total deferred outflows of resources	<u>13,268,938</u>	<u>678,164</u>	<u>471,988</u>	<u>356,615</u>
LIABILITIES				
Accounts payable and accruals	7,716,200	398,935	616,555	73,133
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	1,946,325	-	-	-
Other liabilities	-	-	-	17,085
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,026,591	-	8,290	-
Capital lease obligations	213,062	-	-	-
Contracts and notes payable	-	-	-	10,761
Bonds payable	2,845,000	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	163,201	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
OPEB, pension and sick leave liability	<u>16,342,767</u>	<u>713,030</u>	<u>361,894</u>	<u>293,536</u>
Total liabilities	<u>30,253,146</u>	<u>1,111,965</u>	<u>986,739</u>	<u>394,515</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Pension related deferred inflows of resources	<u>1,662,955</u>	<u>89,964</u>	<u>65,531</u>	<u>69,565</u>
Total deferred inflows of resources	<u>1,662,955</u>	<u>89,964</u>	<u>65,531</u>	<u>69,565</u>
NET POSITION				
Net investment in capital assets	30,037,717	51,092,801	9,847,444	15,034,221
Restricted for:				
Capital projects	-	-	-	-
Debt service	432,629	-	-	-
Unrestricted	<u>23,966,118</u>	<u>13,237,207</u>	<u>17,893,979</u>	<u>20,065,445</u>
Total net position	<u>\$ 54,436,464</u>	<u>\$ 64,330,008</u>	<u>\$ 27,741,423</u>	<u>\$ 35,099,666</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
\$ 1,544,698	\$ 1,772	\$ 26,222,483	\$ 55,281,667
-	-	44,201,844	57,716,158
777,852	-	29,945,341	46,768,562
207,660	-	1,055,893	13,130,385
-	11,403,904	411,447	19,699,491
-	-	101,110	104,546
829,850	-	1,084,777	1,987,700
-	-	45,793	45,793
46,815	-	481,104	2,263,556
-	-	286,011	2,097,093
195,607	-	2,118,417	3,037,883
-	-	706,288	9,001,790
-	-	-	2,766,832
6,689,688	-	10,472,609	47,468,430
46,289,268	-	93,427,278	218,643,859
<u>56,581,438</u>	<u>11,405,676</u>	<u>210,560,395</u>	<u>480,013,745</u>
-	-	49,412	49,412
-	5,334,000	-	5,334,000
160,391	-	5,578,840	20,514,936
<u>160,391</u>	<u>5,334,000</u>	<u>5,628,252</u>	<u>25,898,348</u>
145,643	-	3,402,766	12,353,232
-	8,736,904	1,256,593	9,993,497
-	-	12,368	12,368
-	-	100,002	2,046,327
4,000	1,772	2,650	25,507
-	-	64,720	64,720
-	-	881,441	881,441
-	-	527,405	1,562,286
-	-	51,808	264,870
479,931	2,667,000	428,537	3,586,229
-	-	3,125,897	5,970,897
-	-	713,680	876,881
-	5,334,000	218,245	5,552,245
-	-	25,506,532	25,506,532
330,344	-	13,465,377	31,506,948
<u>959,918</u>	<u>16,739,676</u>	<u>49,758,021</u>	<u>100,203,980</u>
-	-	26,248,498	26,248,498
37,719	-	1,135,242	3,060,976
<u>37,719</u>	<u>-</u>	<u>27,383,740</u>	<u>29,309,474</u>
52,519,025	-	77,703,026	236,234,234
233,966	-	67,013	300,979
-	-	1,114,476	1,547,105
2,991,202	-	60,162,371	138,316,322
<u>\$ 55,744,193</u>	<u>\$ -</u>	<u>\$ 139,046,886</u>	<u>\$ 376,398,640</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<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	\$ 75,686,271	\$ 6,565,284	\$ 2,753,451	\$ 3,069,095
PROGRAM REVENUES				
Charges for services	62,558,662	2,143,399	26,437	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	63,932	-
Total program revenues	<u>62,558,662</u>	<u>2,143,399</u>	<u>90,369</u>	<u>-</u>
Net program (expenses) revenues	<u>(13,127,609)</u>	<u>(4,421,885)</u>	<u>(2,663,082)</u>	<u>(3,069,095)</u>
GENERAL REVENUES				
Property taxes	9,855,786	6,706,523	4,507,384	4,758,283
Grants and contributions not restricted to specific program	-	75,850	33,759	80,384
Investment earnings	51,086	7,077	63,249	95,201
Gain on sale of capital assets	-	-	10,072	41,241
Gain on early extinguishment of debt	-	-	-	-
Miscellaneous revenue	1,251,364	23,679	-	-
Special item - loss on disposal of operations	-	-	-	-
Special item - lawsuit settlement	-	-	-	-
Total general revenues	<u>11,158,236</u>	<u>6,813,129</u>	<u>4,614,464</u>	<u>4,975,109</u>
Change in net assets	(1,969,373)	2,391,244	1,951,382	1,906,014
Net position beginning of year as restated	<u>56,405,837</u>	<u>61,938,764</u>	<u>25,790,041</u>	<u>33,193,652</u>
Net position end of year	<u>\$ 54,436,464</u>	<u>\$ 64,330,008</u>	<u>\$ 27,741,423</u>	<u>\$ 35,099,666</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
\$ 4,776,498	\$ 26,367,359	\$ 55,726,307	\$ 174,944,265
1,661,217	-	22,871,383	89,261,098
212,514	26,367,359	6,021,524	32,601,397
3,550,439	-	2,031,214	5,645,585
<u>5,424,170</u>	<u>26,367,359</u>	<u>30,924,121</u>	<u>127,508,080</u>
647,672	-	(24,802,186)	(47,436,185)
801,946	-	30,997,957	57,627,879
13,059	-	772,045	975,097
2,144	-	577,470	796,227
640	-	218,741	270,694
-	-	309,301	309,301
28,715	-	603,101	1,906,859
-	-	(8,615)	(8,615)
-	-	73,635	73,635
<u>846,504</u>	<u>-</u>	<u>33,543,635</u>	<u>61,951,077</u>
1,494,176	-	8,741,449	14,514,892
54,250,017	-	130,305,437	361,883,748
<u>\$ 55,744,193</u>	<u>\$ -</u>	<u>\$ 139,046,886</u>	<u>\$ 376,398,640</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	48
Note 2 - Deposits and Investments.....	59
Note 3 - Property Taxes and Tax Revenue Abatements.....	65
Note 4 - Receivables and Payables.....	66
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue.....	67
Note 6 - Interfund Receivables and Payables.....	68
Note 7 - Interfund Transfers.....	70
Note 8 - Capital Assets.....	72
Note 9 - Leases.....	75
Note 10 - Long - Term Obligations.....	77
Note 11 - Other Information.....	81
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments.....	88
Note 13 - Stewardship, Compliance and Accountability.....	105
Note 14 - State Required Disclosures.....	109

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, 2017**

(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 2017.

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 2017 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 2017 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 2017 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 2017 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, 2017**

(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 2017 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, 2017.

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 2017 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 2017. 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 2017.

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 2017, unless otherwise denoted.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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

^^ **Transfer of Operations** - On December 28, 2017, the Parish officially declared Sewer District No. 13 of Ward 4 as inactive. Residual cash in the amount of \$8,615 was transferred to the Parish Wastewater Department which will handle any future maintenance and/or monitoring issues. In accordance with GASB Statement No. 69 – *Government Combinations and Disposals of Government Operations*, this activity is reported as a special item in both the governmental activities column and the component unit column of the statement of activities. As of December 31, 2017, there will only be a statement of activities presented for this District. On February 1, 2018, the Police Jury abolished Sewer District No. 13 of Ward 4.

(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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

(4) Other Component Unit Information

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

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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

FUND FINANCIAL STATEMENTS:

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

- The *governmental fund statements* include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

(60) days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this sixty (60) day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

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

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

- The *proprietary fund statements* include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position, and a Statement of Cash Flows. Each statement has one column for all of the nonmajor enterprise funds and one column for all of the internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income, and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes, 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 plus deferred outflows of resources, or liabilities plus deferred inflows of resources are at least 10 percent of the total for each fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined. Comparability is also a factor in determining the major fund classification.

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

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, 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.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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.

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, 2017**

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 four hundred hours of vacation leave. Any hours in excess of the four hundred 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, 2017**

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. Industrial Development Permits are also reflected in the governmental financial statements as a deferred inflow of resources and are further discussed in Note 11(c).

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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

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

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

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, 2017**

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 2017, the Public Works Operating Fund, the Office of Juvenile Justice Services 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 following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Hazard Mitigation Fund \$735,671, (2) Coastal Impact Fund \$96,696, (3) Fire Protection District 2 of Ward 3 \$44,127, (4) Permanent Supportive Housing Fund \$8,880, (5) TRIAD Fund \$581, (6) Human Services Department \$5,463, (7) Summer Food Program \$13,293, (8) Emergency Solutions Grant \$4,871, (9) Assets for Independence Fund \$7,799, (10) Food for Seniors Fund \$14,725, (11) Contract Postal Unit \$5,267, (12) Volunteers in Partnership \$2,385, (13) TASC Fund \$15,941, (14) Adult Drug Court Fund \$48,207, and (15) Public Works Water & Wastewater Department \$16,317. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the previously referenced funds have legally adopted budgets but which do not individually meet the definition of a special revenue fund under Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activity in these eight 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, 2017**

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, 2017.

	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	\$30,689,795	\$ -	\$ -	\$30,689,795	\$25,648,797
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	<u>30,700,000</u>	<u>-</u>	<u>-</u>	<u>30,700,000</u>	<u>30,700,000</u>
Total	<u>\$61,389,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$61,389,795</u>	<u>\$56,348,797</u>
The carrying amount of deposits does not include cash on hand of \$12,620. 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	\$ 9,500,089	\$26,569,002	\$19,466,555	\$55,535,646	\$55,408,668
Certificates of Deposit	5,340,192	1,878,479	-	7,218,671	7,218,671
Certificate of Deposit Account Registry Service (CDARS)	<u>3,099,795</u>	<u>-</u>	<u>-</u>	<u>3,099,795</u>	<u>3,099,795</u>
Total	<u>\$17,940,076</u>	<u>\$28,447,481</u>	<u>\$19,466,555</u>	<u>\$65,854,112</u>	<u>\$65,727,134</u>
The carrying amount of deposits does not include cash on hand of \$2,936. 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, 2017**

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, 2017:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 4,517,895
Federal Home Loan Bank (Level 2)	130,065,126
Federal Home Loan Mortgage Corporation (Level 2)	173,262,494
Federal National Mortgage Association (Level 2)	<u>23,439,768</u>
Subtotal for Investments by Fair Value	331,285,283
<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>30,700,000</u>
Subtotal for Investments Excluded from Fair Value	<u>30,700,036</u>
Total for Investments	<u>\$361,985,319</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, 2017**

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. Of the U.S. Agency Securities held by the Parish at December 31, 2017, approximately fifty-three percent (53%) of those securities were invested in thirty-nine (39) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates.

Custodial Credit Risk - Investments

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

The following chart presents the custodial credit risk for the Parish’s investments as of December 31, 2017.

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	\$ -	\$ -	\$331,285,283	\$331,285,283
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	36	36
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$331,285,319</u>	<u>\$331,285,319</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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	\$ -	\$ -	\$44,456,494	\$44,456,494
Mortgage-Backed Securities **	-	-	113,904	116,353
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	8,403,837	8,403,837
LAMP	-	-	<u>6,333,193</u>	<u>6,333,193</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$59,307,428</u>	<u>\$59,309,877</u>
** The Calcasieu Parish Public Trust Authority reported mortgage-backed securities at amortized cost. The difference between amortized cost and fair value of \$2,449 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 eighty-five (85) investments, fifty-eight (58) of them contain the "step-up" provisions.

Investments, classified by maturity dates, at December 31, 2017 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	\$331,285,283	\$ 18,123,027	\$313,162,256
LAMP	<u>36</u>	<u>36</u>	-
Total	<u>\$331,285,319</u>	<u>\$ 18,123,063</u>	<u>\$313,162,256</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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	\$44,456,494	\$ 1,829,485	\$42,030,855	\$ 596,154
Mortgage-Backed Securities	116,353	-	20,195	96,158
LAMP	<u>6,333,193</u>	<u>6,333,193</u>	-	-
Total	\$50,906,040	<u>\$ 8,162,678</u>	<u>\$42,051,050</u>	<u>\$ 692,312</u>
Money Market and Mutual Fund Accounts	<u>8,403,837</u>			
Total	<u>\$59,309,877</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	\$ 25,648,797	\$ 55,408,668
Cash on Hand	12,620	2,936
CDARS or Certificates of Deposit	30,700,000	10,318,466
Investments	331,285,283	52,974,235
Louisiana Asset Management Pool	<u>36</u>	<u>6,333,193</u>
Total	<u>\$387,646,736</u>	<u>\$125,037,498</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 25,653,924	\$ 55,281,667
Investments	361,607,515	57,716,158
Restricted Cash and Cash Equivalents	802	3,037,883
Restricted Investments	276,823	9,001,790
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	6,728	-
Investments	<u>100,944</u>	-
Total	<u>\$387,646,736</u>	<u>\$125,037,498</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 2017 property tax calendar is as follows:

Levy Date:	October, 2017
Billing Date:	November, 2017
Due Date:	December 31, 2017
Lien Date:	February, 2018
Collection Dates:	December, 2017 to February, 2018

The 2017 tax levy is used to finance the 2018 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 2018, the receivable and any collections made on the 2017 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 2017 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 previous to June 24, 2016 were approved by the Louisiana Board of Commerce and Industry with a total of 10 years exemption. In 2016, the ITEP requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. For any exemption approved after June 24, 2016, there is a maximum of 100% for the first five years and 80% for the next three years. For the year ended December 31, 2017, the Parish had \$13,479,697 in property tax abatements for governmental activities and \$26,270 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 or: (1) actual sales or use tax paid on a project subject to the Parish's District 1A tax of one percent or (2) a set amount per new job created subject to a minimum of twenty five percent of item (1). As of December 31, 2017, the Parish currently has three projects approved for this Program. One was approved in 2014 and two were approved in 2017. A liability for sales tax rebates of \$1,234,700 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 provisions for recapture in the Parish Ordinance.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, 2017:

RECEIVABLES:				
Primary Government:	Governmental Activities	Business- Type Activities	Total	
Property Taxes	\$53,096,322	\$ 849,685	\$53,946,007	
Sales Taxes	10,022,905	-	10,022,905	
Franchise Taxes	276,088	-	276,088	
Accounts	14,768	300,289	315,057	
Interest	886,950	26,737	913,687	
Other Receivables ++	<u>4,904,749</u>	<u>-</u>	<u>4,904,749</u>	
Total Receivables	<u>\$69,201,782</u>	<u>\$1,176,711</u>	<u>\$70,378,493</u>	
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$123,543</u>	<u>\$123,543</u>	
Loan Receivable	<u>\$7,425</u>	<u>\$ -</u>	<u>\$7,425</u>	
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$108,464</u>	<u>\$108,464</u>	
Allowance for Doubtful Accounts Included Above **	<u>\$2,870,681</u>	<u>\$74,812</u>	<u>\$2,945,493</u>	
^^ Special assessments receivable above includes \$23,921 in delinquent special assessments.				
** For the governmental activities, the allowance includes \$2,832,673 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$29,756 of the allowance account relates to water and sewer accounts receivable and \$45,056 for estimated uncollectible property taxes.				
++ Includes gaming revenue receivable of \$3,893,240.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 6,812,691	\$ 97,520	\$ 6,910,211
Accrued Liabilities	1,251,648	-	1,251,648
Retainage Payable	2,177,609	-	2,177,609
Enterprise Zone Rebate Liability	<u>1,234,700</u>	<u>-</u>	<u>1,234,700</u>
Accounts Payable and Other Accrued Liabilities	<u>\$11,476,648</u>	<u>\$ 97,520</u>	<u>\$11,574,168</u>
Refundable Customer Deposits	\$ -	\$ 246,146	\$ 246,146
Accrued Interest	<u>-</u>	<u>1,921</u>	<u>1,921</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 248,067</u>	<u>\$ 248,067</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
Primary Government:			
Property Tax Revenue (See Note 3)	\$ -	\$53,870,842	\$ -
GASB 68 Pension Adjustment (See Note 12(B))	12,114,782	1,623,718	-
Local Agreements for Infrastructure Activities (Note 11(C))	-	-	580,258
Local, State and Federal Grants (Eligibility Requirements)	-	-	1,430,416
Other Revenue (Rent, Future Health Premiums and Other)	<u>-</u>	<u>-</u>	<u>43,181</u>
Total – Government-wide Financial Statements	12,114,782	55,494,560	2,053,855
GASB 68 Pension Adjustment (See Note 12(B))	(12,114,782)	(1,623,718)	-
Proprietary Funds - Internal Service	-	-	(18,244)
Industrial Development Permits (Note 11(C))	<u>-</u>	<u>776,835</u>	<u>-</u>
Total – Governmental Fund Financial Statements	<u>\$ -</u>	<u>\$54,647,677</u>	<u>\$2,035,611</u>
++ The deferred inflow of resources for local agreements for infrastructure activities (voluntary nonexchange transaction) is recorded in compliance with GASB 62, <i>Items Previously Reported as Assets and Liabilities</i> , 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, 2017**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$26,248,498	\$ -
GASB 68 Pension Adjustment	20,514,936	3,060,976	-
Deferred Amount on Refunding	49,412	-	-
Deferred – Other ++	5,334,000	-	-
Other Revenue	<u>-</u>	<u>-</u>	<u>2,046,327</u>
Total	<u>\$25,898,348</u>	<u>\$29,309,474</u>	<u>\$ 2,046,327</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 two years.</p>			

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2017 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 1,540,371	\$ 145,692
Public Works Fund	4,980	-
Office of Juvenile Justice Services Fund	-	1,513
Nonmajor Funds	<u>130,563</u>	<u>1,552,396</u>
Total Governmental Funds	1,675,914	1,699,601
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	-	2,871
Nonmajor Internal Service Funds	<u>26,558</u>	<u>-</u>
Grand Total	<u>\$ 1,702,472</u>	<u>\$ 1,702,472</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, 2017**

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

Primary Government Receivable	Component Unit Payable	Amount
<u>Governmental Funds:</u>		
Nonmajor Fund	Fire District No. 2 of Ward 4	\$ 444
Nonmajor Fund	Gravity Drainage District No. 8 of Ward 1	<u>8,672</u>
Total Governmental Funds		\$ 9,116
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Fund	Fire District No. 1 of Ward 1	<u>3,252</u>
Grand Total	Due from Component Units	<u>\$12,368</u>

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 272
General Fund	Community Center District No. 7 of Ward 2	262
General Fund	Waterworks District No. 14 of Ward 5	31,102
Road Capital Improvement Fund	Waterworks District No. 14 of Ward 5	12,936
Hazard Mitigation Fund	Fire District No. 3 of Ward 4	<u>1,221</u>
Total Governmental Funds	Due to Component Units	<u>\$ 45,793</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2017 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 2,633,626	\$ 6,202,418
Public Works Operating Fund	4,303,273	410,000
Office of Juvenile Justice Services Fund	-	650,000
Road Capital Improvement Fund	-	8,578,273
Nonmajor Funds	<u>11,645,138</u>	<u>3,089,481</u>
Total Governmental Funds	18,582,037	18,930,172
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	-	-
Nonmajor Enterprise Funds	<u>348,135</u>	<u>-</u>
Total Proprietary Funds	<u>348,135</u>	<u>-</u>
Governmental and Proprietary Reporting Total	18,930,172	18,930,172
Government-wide Elimination Entries	<u>(18,582,037)</u>	<u>(18,582,037)</u>
Government-wide Presentation	<u>\$ 348,135</u>	<u>\$ 348,135</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$6,202,418 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$2,000,000	General Fund to Courthouse Complex Fund
\$662,471	General Fund to Training Center Capital Fund
\$580,000	General Fund to Coliseum Capital Fund
\$2,000,000	General Fund to Parks Capital Fund
\$106,147	General Fund to Human Services Fund
\$100,000	General Fund to Hazard Mitigation Fund
\$112,160	General Fund to Animal Services Capital Fund
\$250,000	General Fund to South Ward 3 Sewer Project Capital Fund
\$43,505	General Fund to Housing Fund

Proprietary Funds:

\$27,480	General Fund to Sewer District No. 8 of Ward 4
\$320,655	General Fund to Water Works District No. 5 of Wards 3 & 8

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

Public Works Operating Fund made transfers in the amount of \$410,000 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
\$50,000	Public Works Operating Fund to Stormwater Capital Fund

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

Governmental Funds:

\$650,000	Office of Juvenile Justice Services Construction Fund for Capital Projects.
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Road Capital Improvement Fund made transfers of \$8,578,273 to the following funds to subsidize operations:

Governmental Funds:

\$4,053,273	Road Capital Fund to Public Works Operating Fund
\$525,000	Road Capital Fund to Human Services Fund for Transit Activities
\$4,000,000	Road Capital Fund to Stormwater Capital Fund

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$3,089,481.

Coastal Impact Assistance Fund transferred \$35,643 to the Hazard Mitigation Fund to reimburse certain operating expenditures paid.

Mosquito Control Fund transferred \$13,882 to the Mosquito Control Capital Fund to fund the final cost of construction of a hangar for the airplane.

Human Services Fund transferred \$2,385 to the Human Services Fund reported in the General Fund for residual equity funds due to a closed program.

Health Unit Fund made transfers of \$2,764,356 to the following funds to subsidize operations:

Governmental Funds:

\$1,400,000	Health Unit Fund to General Fund (Animal Services)
\$156,330	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$348,026	Health Unit Fund to General Fund (Sewer Inspection)
\$110,000	Health Unit Fund to Human Services Fund
\$500,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

Calcasieu Workforce Center transferred \$23,215 to the Human Services Fund to reimburse certain operating expenditures paid.

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

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2017 was as follows:

<u>Governmental Activities:</u>	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 27,156,559	\$ 3,009,783	(\$ -)	\$ 30,166,342
Construction in Progress	19,013,918	30,030,189	(16,937,402)	32,106,705
Roads **	<u>396,964,875</u>	<u>7,446,555</u>	<u>(-)</u>	<u>404,411,430</u>
Total Capital Assets Not Being Depreciated	443,135,352	40,486,527	(16,937,402)	466,684,477
Capital Assets Being Depreciated:				
Buildings and Improvements	156,335,167	6,022,344	(-)	162,357,511
Machinery and Equipment	37,580,934	4,260,670	(3,241,749)	38,599,855
Bridges	<u>18,022,671</u>	<u>12,850,236</u>	<u>(18,435)</u>	<u>30,854,472</u>
Total Capital Assets Being Depreciated	211,938,772	23,133,250	(3,260,184)	231,811,838
Less Accumulated Depreciation:				
Buildings and Improvements	(65,877,917)	(4,184,976)	-	(70,062,893)
Machinery and Equipment	(22,872,954)	(3,285,617)	3,196,472	(22,962,099)
Bridges	<u>(5,425,515)</u>	<u>(444,195)</u>	<u>15,977</u>	<u>(5,853,733)</u>
Total Accumulated Depreciation	<u>(94,176,386)</u>	<u>(7,914,788)</u>	<u>3,212,449</u>	<u>(98,878,725)</u>
Total Capital Assets Depreciated, Net	<u>117,762,386</u>	<u>15,218,462</u>	<u>(47,735)</u>	<u>132,933,113</u>
Total Governmental Activities Capital Assets, Net	<u>\$560,897,738</u>	<u>\$55,704,989</u>	<u>(\$16,985,137)</u>	<u>\$599,617,590</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 \$555,889,894 was restated to \$560,897,738 to properly reflect the following: (1) Land and Right of Ways beginning balance of \$24,458,627 was increased by \$2,697,932 to \$27,156,559 to reflect the addition of right of ways acquired. (2) Construction in Progress beginning balance of \$18,191,672 was increased by \$822,246 to \$19,013,918 to properly reflect the addition of two construction projects and the removal of one prior year construction project that was in the design phase but will not proceed. (3) Machinery and Equipment beginning balance of \$37,575,839 was increased by \$5,095 to \$37,580,934 to include an asset that was retired in 2016 but was repaired and reactivated in 2017. The related Accumulated Depreciation beginning balance of \$22,872,020 was increased by \$934 to \$22,872,954 to reflect the depreciation expense related to this change. (4) Bridges beginning balance of \$15,973,804 was increased by \$2,048,867 to \$18,022,671 to include bridges that had not previously been recorded and to remove those belonging to other jurisdictions. The related Accumulated Depreciation beginning balance of \$4,860,153 was increased by \$565,362 to \$5,425,515 to reflect changes to these adjustments.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

<u>Business-Type Activities:</u>	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 227,920	\$ 138,000	(\$ -)	\$ 365,920
Construction in Progress	<u>147,797</u>	<u>322,080</u>	<u>(-)</u>	<u>469,877</u>
Total Capital Assets Not Being Depreciated	375,717	460,080	(-)	835,797
Capital Assets Being Depreciated:				
Non-Building Improvements ++	12,385,400	92,441	(1,260)	12,476,581
Building and Improvements ++	159,915	-	(-)	159,915
Infrastructure	4,033,365	99,386	(-)	4,132,751
Machinery and Equipment ++	<u>253,116</u>	<u>-</u>	<u>(-)</u>	<u>253,116</u>
Total Capital Assets Being Depreciated	16,831,796	191,827	(1,260)	17,022,363
Less Accumulated Depreciation:				
Non-Building Improvements ++	(5,145,708)	(367,869)	-	(5,513,577)
Building and Improvements ++	(139,156)	(2,876)	-	(142,032)
Infrastructure	(2,147,561)	(142,885)	-	(2,290,446)
Machinery and Equipment ++	<u>(201,876)</u>	<u>(21,884)</u>	<u>-</u>	<u>(223,760)</u>
Total Accumulated Depreciation	<u>(7,634,301)</u>	<u>(535,514)</u>	<u>-</u>	<u>(8,169,815)</u>
Total Capital Assets Depreciated, Net	<u>9,197,495</u>	<u>(343,687)</u>	<u>(1,260)</u>	<u>8,852,548</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 9,573,212</u>	<u>\$ 116,393</u>	<u>(\$ 1,260)</u>	<u>\$ 9,688,345</u>

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$1,469,811
Public Safety	1,242,537
Public Works	1,992,177
Sanitation	201,497
Health and Welfare	539,368
Culture and Recreation	2,351,362
Economic Development	100,443
Depreciation Reallocated **	<u>17,593</u>
Total Governmental Activities Depreciation Expense	<u>\$7,914,788</u>
**Capital assets held by the internal service funds are charged to the various functions based on their usage of assets.	

<u>Business-Type Activities:</u>	
Water	\$282,109
Sewer	<u>253,405</u>
Total Business-Type Activities Depreciation Expense	<u>\$535,514</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

C. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 33,751,941	\$ 841,318	\$ -	\$ 34,593,259
Construction in Progress	<u>5,597,670</u>	<u>12,434,788</u>	<u>(5,157,287)</u>	<u>12,875,171</u>
Total Capital Assets Not Being Depreciated	39,349,611	13,276,106	(5,157,287)	47,468,430
Capital Assets Being Depreciated:				
Buildings and Improvements	143,504,041	1,227,682	(96,528)	144,635,195
Non-Building Improvements	121,185,759	4,975,850	-	126,161,609
Infrastructure	55,166,746	192,100	-	55,358,846
Machinery and Equipment	<u>83,383,705</u>	<u>4,402,105</u>	<u>(2,477,636)</u>	<u>85,308,174</u>
Total Capital Assets Being Depreciated	403,240,251	10,797,737	(2,574,164)	411,463,824
Less Accumulated Depreciation	<u>(180,582,562)</u>	<u>(14,440,968)</u>	<u>2,203,565</u>	<u>(192,819,965)</u>
Total Capital Assets Depreciated, Net	<u>222,657,689</u>	<u>(3,643,231)</u>	<u>(370,599)</u>	<u>218,643,859</u>
Total Component Units' Capital Assets,	<u>\$ 262,007,300</u>	<u>\$ 9,632,875</u>	<u>(\$ 5,527,886)</u>	<u>\$ 266,112,289</u>
<p>** The beginning capital asset balance of \$262,081,637 was decreased by \$74,337 to \$262,007,300 for the following changes: (1) Recreation District No. 1 of Ward 4 reduced construction in progress by \$3,069 for an invoice that was inadvertently capitalized. (2) Waterworks District No. 12 of Ward 3 increased construction in progress by \$53,497 and decreased buildings and improvements by \$93,497. The \$53,497 increase consists of \$93,497 for a project not prematurely reported as completed as well as a decrease of \$40,000 for a project that will not proceed. Accumulated depreciation was decreased by \$1,753 for the prematurely closed out project. (3) Gravity Drainage District No. 8 of Ward 1 decreased machinery and equipment by \$43,738 and accumulated depreciation by \$40,211 to properly reflect the retirement of two vehicles in 2016. (4) Fire Protection District No. 2 of Ward 8 reduced machinery and equipment by \$29,995 and accumulated depreciation by \$500 for the duplication of firefighting equipment purchased in 2016.</p>				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 2017 were \$254,863 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Transit Building	Workforce and Sheriff's Office Space	Signage and Park Leases	Total
2018	\$ 158,286	\$ 29,398	\$ 61,000	\$ 100	\$ 248,784
2019	158,286	-	25,500	-	183,786
2020	158,286	-	-	-	158,286
2021	158,286	-	-	-	158,286
2022	158,286	-	-	-	158,286
2023-2027	<u>79,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,904</u>
Total	<u>\$ 871,334</u>	<u>\$ 29,398</u>	<u>\$ 86,500</u>	<u>\$ 100</u>	<u>\$987,332</u>

In addition to the above lease amounts, the Parish had additional rental expenditures for 2017 in the amount of \$16,800 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 nine annual leases of which seven have automatic renewals until January 31, 2020 with a rental fee of \$100 per year per property. One annual lease has automatic renewals until January 31, 2022 which also has a rental fee of \$100 per year. The last 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) for 2018, 2019, 2020, 2021, and 2022 are \$100 per year. The next five year minimum future rental increments are: 2023 – 2027 (\$500), 2028 – 2032 (\$500), 2033 – 2037 (\$500), 2038 – 2042 (\$500), 2043 – 2047 (\$500), 2048 – 2052 (\$500), and 2053 – 2056 (\$500) and 2058 (\$100).

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 \$621,780 as of December 31, 2017.

One nonmajor component unit has entered into a capital lease for the purchase of a fire truck. The capitalized cost on the fire truck was \$275,485 which is reflected in construction in progress. The remaining funds in escrow in the amount of \$490,003 will be used to complete construction in 2018.

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, 2017:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2018	\$ 219,796	\$ 80,183
2019	164,847	80,183
2020	-	80,183
2021	-	80,183
2022	-	80,183
Thereafter	-	<u>561,281</u>
Sub Total	384,643	962,196
Less: Interest	<u>(8,380)</u>	<u>(196,708)</u>
Present Value Of Minimum Lease Payments	<u>\$ 376,263</u>	<u>\$ 765,488</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 2017:

Governmental Activities	Beginning Balance*	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,451,508	\$ 2,398,215	(\$2,194,423)	\$ 1,655,300	\$1,446,814
Sick Leave(^)	201,754	33,109	-	234,863	-
Other Post-Employment Benefits (OPEB) Payable(>)	8,132,087	1,934,211	(386,966)	9,679,332	-
Net Pension Liability (~)	11,798,114	1,027,023	(3,463,681)	9,361,456	-
Claims/Judgments Payable(<)	3,121	-	(744)	2,377	2,377
Claims/Judgments Payable (*)	<u>2,199,143</u>	<u>10,631,108</u>	<u>(11,612,370)</u>	<u>1,217,881</u>	<u>777,986</u>
Total Long-Term Obligations for Governmental Activities	<u>\$23,785,727</u>	<u>\$16,023,666</u>	<u>(\$17,658,184)</u>	<u>\$22,151,209</u>	<u>\$2,227,177</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 26%, 16%, and 38% 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. A prior period adjustment in the amount of \$12,208 was made as further discussed in Note 13(B). Accordingly, the beginning Compensated Absences Payable of \$1,439,300 was increased to \$1,451,508.

(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave)– the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The general fund accounts for 22% of the reported liability while the public works fund accounts for another 22%.

(>) See Note 12(A) for a discussion of the funding for the OPEB Liability. The Parish has elected to utilize the “pay as you go” method for funding this liability, and as such, the various funds that have employees will eventually be charged for any payments related to this liability. The general fund accounts for 30% of the reported liability while the public works fund accounts for 27%.

(~) See Note 12(B) for a discussion of the Parish’s Retirement Commitments. This liability will be liquidated in the various funds that report employees. The general fund accounts for 34% of the reported liability while the public works fund accounts for 27%.

(<) There were two claims payable amounts that were recorded in the General Fund in 2016 and 2017 as opposed to the internal services funds due to the nature of the two 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$175,111	\$ -	(\$25,015)	\$150,096	\$25,015
General Obligation Bonds	<u>15,857</u>	<u>-</u>	<u>(5,672)</u>	<u>10,185</u>	<u>10,185</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$190,968</u>	<u>\$ -</u>	<u>(\$30,687)</u>	<u>\$160,281</u>	<u>\$35,200</u>

The following is a summary of the bonds outstanding at December 31, 2017 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	2018	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
2018	\$10,185	\$ 529	\$10,714	\$ 25,015	\$ 6,066	\$ 31,081
2019	-	-	-	25,015	5,316	30,331
2020	-	-	-	25,015	4,503	29,518
2021	-	-	-	25,015	3,565	28,580
2022	-	-	-	25,015	2,502	27,517
2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,021</u>	<u>1,314</u>	<u>26,335</u>
Total	<u>\$10,185</u>	<u>\$ 529</u>	<u>\$10,714</u>	<u>\$150,096</u>	<u>\$23,266</u>	<u>\$173,362</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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.

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 2017, it is anticipated that the first series of \$25 million will be issued in the fourth quarter of 2018.

D. Changes in Long-Term Debt - Component Units

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 1,421,430	\$ 149,369	(\$ 8,513)	\$1,562,286	\$1,562,286
Capital Lease Obligations	892,932	765,488	(516,669)	1,141,751	264,870
<u>Contracts and Notes Payable:</u>					
Contracts Payable	11,307,305	63,424	(2,789,255)	8,581,474	3,214,729
Certificates of Indebtedness	238,500	-	(26,500)	212,000	26,500
Tax Anticipation Notes	680,000	-	(335,000)	345,000	345,000
<u>Bonds Payable:</u>					
General Obligation Bonds	23,915,000	-	(4,555,000)	19,360,000	4,645,000
Revenue Bonds	15,151,994	-	(4,199,094)	10,952,900	1,325,897
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	52,549	10,284	-	62,833	-
OPEB Liability	10,601,166	3,034,159	(931,724)	12,703,601	-
Pension Liability	<u>22,824,437</u>	<u>120,095</u>	<u>(4,204,018)</u>	<u>18,740,514</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$87,085,313</u>	<u>\$4,142,819</u>	<u>(\$17,565,773)</u>	\$73,662,359	<u>\$11,384,282</u>

(Table Continued on Next Page)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

	Beginning Balance (+)	Additions	Deletions	Ending Balance	Due within One Year
Total Long-Term Obligations for Component Units (From Previous Page)	<u>\$87,085,313</u>	<u>\$4,142,819</u>	<u>(\$17,565,773)</u>	\$73,662,359	<u>\$11,384,282</u>
Bond Discounts and Premiums				<u>1,164,529</u>	
Statement of Net Position Long Term Obligations				<u>\$74,826,888</u>	

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

E. Debt Service Requirements – Component Units

Year	Component Units					
	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 4,645,000	\$ 746,342	\$5,391,342	\$ 1,325,897	\$ 348,683	\$ 1,674,580
2019	1,640,000	619,596	2,259,596	1,369,750	307,783	1,677,533
2020	1,715,000	549,101	2,264,101	725,676	270,991	996,667
2021	1,650,000	474,759	2,124,759	735,677	249,758	985,435
2022	1,710,000	402,946	2,112,946	740,522	229,589	970,111
2023-27	7,880,000	809,786	8,689,786	2,250,234	888,335	3,138,569
2028-32	120,000	2,400	122,400	1,441,073	567,972	2,009,045
2033-37	-	-	-	785,990	366,122	1,152,112
2038-42	-	-	-	541,066	259,630	800,696
2043-47	-	-	-	658,059	142,637	800,696
2048-52	-	-	-	<u>378,956</u>	<u>19,777</u>	<u>398,733</u>
Total	<u>\$19,360,000</u>	<u>\$3,604,930</u>	<u>\$22,964,930</u>	\$10,952,900	<u>\$3,651,277</u>	<u>\$14,604,177</u>
				<u>1,164,529</u>		
				<u>\$12,117,429</u>		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 \$243,288,023. As of December 31, 2017, 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 \$10,185 in debt applicable to the debt limit, is \$243,277,838.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 10,185</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 York Risk Services Group, Inc. administer the claims services for the workmen's compensation fund. UMR, a United HealthCare Services, Inc. company, has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen’s compensation, health insurance, and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2016 coverage. For claims covered by the applicable commercial policies discussed below, the settlement amounts did not exceed insurance coverage for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide specific stop-loss coverage and aggregate stop-loss coverage. All 2017 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 \$150,147 in 2017 for stop-loss coverage and \$82,007 for second injury fund reimbursements, and \$10,879 in third party subrogation claims for the workmen’s compensation fund. An additional receivable in the amount of \$222,611 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2018 for reimbursement of claims paid prior to December 31, 2017.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 \$364,545 in stop-loss coverages for health claims in 2017 that related to 2017 claims, \$49,840 in subrogation and other third party reimbursement claims, and \$243,057 in prescription rebates in 2017 related to 2017 claims. Additional accruals in the amount of \$588,610, \$4,466, and \$220,942 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 2018 but that related to claims incurred prior to December 31, 2017. Transactions for the dental insurance are included in the health insurance fund.

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

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.

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.

As of December 31, 2017, the Parish is a defendant in numerous lawsuits. Sixteen (16) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Multiple other automobile claims have occurred in 2017 with no resulting lawsuit. However, expenses that have been incurred in 2018 for these 2017 claim dates have been accrued.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$649,992 in claims for the sixteen lawsuits and claims. Of this amount, \$647,615 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 \$2,377 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 \$24,526 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>				
2017	(\$40,319)	238,272	(173,498)	\$24,455
2016	\$493,476	37,714	(571,509)	(\$40,319)**
<u>(2) Health Insurance Fund</u>				
2017	\$818,536	10,769,720	(11,042,966)	\$545,290
2016	\$771,876	11,438,238	(11,391,578)	\$818,536
<u>(3) General Liability/Property Fund</u>				
2017	\$1,374,088	(353,439)^	(373,034)	\$647,615
2016	\$1,037,213	604,551	(267,676)	\$1,374,088
<u>(4) Unemployment Insurance Fund</u>				
2017	\$6,519	16,874	(22,872)	\$ 521
2016	\$6,167	27,847	(27,495)	\$6,519
** 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.				
^ The Parish was able to settle one large case for much less than the legal counsel previously estimated; therefore, a negative current expense was incurred as a result of a change in estimates. This amount was reported as a miscellaneous revenue.				

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, 2017:

Civil Construction – Project 2015-07	\$ 5,092
W.E. McDonald & Son, LLC – Project 2016-06	793,836
Prairie Contractors, Inc. – Project 2017-02	1,625,663
R.E. Heidt Construction – Project 2017-04	1,140,024
Prairie Contractors, Inc. – Project 2017-03	3,278,838
JB James Construction – Project 2016-07	3,834,326
Frey Construction, LLC – Alligator Park Renovations	16,000
Pat Williams Construction – Safe Room	463,549
Don M. Barron Contractor – Sewer Transport System	109,949
Sam Istre Construction – Elevator Replacement	12,408
Shannon Smith Construction, Inc. – Library Study Room Modifications	458,520
Shannon Smith Construction, Inc. – Lorraine Park Playground Equipment	56,280
Trahan Construction – Convenience Centers	8,805
Kevin McDaniel – Grant Funded House Rehabilitation	<u>32,800</u>
Total Primary Government Construction Commitments	\$ 11,836,090

C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The 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 2017 payment was \$427,806. 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 2017 payment was \$588,167. 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 2017, the Parish paid \$388,328 in nursing service payments and \$29,987 in mental health

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 2017, the Sheriff's Office reimbursed the Parish \$16,616 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 was in effect until December 31, 2016 with an automatic renewal for two additional one-year periods which includes the year ended December 31, 2017. The agreement was amended on January 19, 2017 to increase the maximum monthly payment to the mental health provider from \$8,250 to \$8,665. The Sheriff's Office reimbursed the Parish \$15,011 for mental services provided in 2017 in order to offset the \$99,211 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$5,963 for mental services provided by the Parish mental health services provider in 2017 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 2017, the Parish paid DHHR directly \$318,646 while paying direct nursing and utility costs for the Health Unit in the amount of \$213,242 and \$8,112 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 2017 under this funding agreement.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2017, the Parish remitted to the City of Lake Charles \$2,219,953 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.

Burton Coliseum and Agricultural Activities: The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten-year period beginning January 1, 2014. The agreement provided \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year for the purpose of building, maintaining, and operating a rodeo arena, sports complex or community center, and/or for funding of agricultural and community services. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The 2017 payment was \$278,346.

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 2017, the Parish paid \$166,073 specifically for salary and fringe benefit supplements. The Parish also directly paid \$143,706 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 2017.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 \$465,617. 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 \$114,641 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. The construction of this activity was completed in 2017 and the bridge valued at \$9,625,471 was transferred to the Parish.

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, forty-eight percent due in 2017 and nineteen percent due in 2018. Industrial development permit fees outstanding as of December 31, 2017 in the amount of \$776,835 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, 2017, 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.

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 2017, 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 2017 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2017 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 272,315	\$1,691,252	\$1,963,567
Business-Type Activities	-	<u>28,392</u>	<u>28,392</u>
Total Primary Government	272,315	1,719,644	1,991,959
<u>Component Units:</u>			
14th Judicial District Attorney	1,055,958	104,171	1,160,129
14 th Judicial District Criminal Court Fund	2,022,867	89,076	2,111,943
Fire Protection Districts	207,284	228,577	435,861
Other Component Units	-	<u>1,367,366</u>	<u>1,367,366</u>
Total Component Units	<u>3,286,109</u>	<u>1,789,190</u>	<u>5,075,299</u>
Total On-Behalf Payments	<u>\$3,558,424</u>	<u>\$3,508,834</u>	<u>\$7,067,258</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

F. Restricted Assets

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

<u>Restricted Account</u>	Nonmajor Enterprise Fund
Cash for Bond Covenants	\$ 352
Cash for Customer Deposits	450
Investments for Customer Deposits and Accrued Interest	247,617
Investments for Bond Covenants	29,206
Special Assessments Receivable for Construction Debt	<u>123,543</u>
Total Primary Government	<u>\$ 401,168</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, 2017**

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 2017 was \$542,696 which represents \$386,966 for the primary government and \$155,730 for the Parish plan component units. There are no retiree contributions to the OPEB plan other than the retiree share of insurance premiums paid monthly which for 2017 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, 2017**

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, 2017 was twenty 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 2015, 2016 and 2017. The 2016 ARC was calculated as part of the January 1, 2016 actuarial valuations performed by outside actuary consultants. The 2015 and 2017 ARC was obtained from the 2014 and 2016 valuation reports 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)	\$1,238,440	\$1,238,440	\$ 748,006	\$1,986,446
Interest on Net OPEB Obligation	325,284	325,284	196,468	521,752
Adjustment to ARC	<u>370,487</u>	<u>370,487</u>	<u>223,771</u>	<u>594,258</u>
Annual OPEB Cost (Expense)	1,934,211	1,934,211	1,168,245	3,102,456
Less: Contributions	<u>(386,966)</u>	<u>(386,966)</u>	<u>(155,730)</u>	<u>(542,696)</u>
Increase in Net OPEB Obligation	1,547,245	1,547,245	1,012,515	2,559,760
Net OPEB Oblig. at Beginning of Year**	<u>8,132,087</u>	<u>8,132,087</u>	<u>4,911,706</u>	<u>13,043,793</u>
Net OPEB Oblig. at End of Year	<u>\$9,679,332</u>	<u>\$9,679,332</u>	<u>\$5,924,221</u>	<u>\$15,603,553</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

<u>Trend Information for OPEB Plan:</u>			
Fiscal Year Ended	Primary Government	Component Units**	OPEB Plan Totals
<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
<u>December 31, 2017:</u>			
Annual OPEB Cost	\$1,934,211	\$1,168,245	\$3,102,456
% of Annual OPEB Cost Contributed	20%	13%	17%
Net OPEB Obligation	\$9,679,332	\$5,924,221	\$15,603,553

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, 2017**

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, 2016 which is used for the Parish's 2017 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, 2017 which is used for the Parish's 2017 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, 2017**

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

ROV

Any member of ROV can retire providing he/she meets one of the following criteria:	
<u>For employees hired prior to January 1, 2013:</u>	<u>For employees hired on or after January 1, 2013:</u>
<ul style="list-style-type: none"> • 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, 2017**

LASERS

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

(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.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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).

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

ROV

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

LASERS

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

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

(5) Survivor's Benefits

PERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

ROV

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

LASERS

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

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

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

PERS

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

ROV

Cost of living provisions for ROV allows the Board of Trustees to provide an annual cost of living increase of 2.5% 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 10.52% of member's compensation for Plan A and 7.2% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2016 was 13% for Plan A and 8% for Plan B. The actual rate for December 31, 2017 was 12.5% for Plan A and 8% 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 \$7,386,897 for Plan A and \$1,209,345 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2017, the actual employer contribution rate was 20%.

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, 2017.

LASERS

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:410) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. All assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2017 were 38% for Judges hired before January 1, 2011 and 36.7% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 35.8%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2017 are as follows:

	PERS	ROV	LASERS
2017 Employer Contributions	\$3,450,350	\$22,136	\$18,410
Contribution Percentage	12.50%	Pre- 6-30-17: 20%	Pre- 6-30-17: 38% and 36.7%
		Post 6-30-17: 17.0%	Post 6-30-17: 40.1% and 39.6%

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

(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, 2016, June 30, 2017, and June 30, 2017 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.

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	\$3,519,868,332	\$112,607,600	\$18,792,105,561
Plan Fiduciary Net Position	<u>(3,313,917,014)</u>	<u>(90,656,567)</u>	<u>(11,753,275,850)</u>
Total Net Pension Plan Liability	<u>\$205,951,318</u>	<u>\$21,951,033</u>	<u>\$7,038,829,711</u>
Total Parish Portion of Net Pension Liability	\$8,972,839	\$199,695	\$188,922
Percentage of Parish Liability to Pension Liability for all Employers	4.36%	.91 %	.0027%
Measurement Date	12-31-16	6-30-17	6-30-17
** 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, 2017 are as follows:

	PERS	ROV	LASERS
<u>Pension Expense:</u>			
Pension Expense	\$5,359,712	\$53,559	\$18,960
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.38%	1.27%	.0029%

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

The Parish reported the deferred outflows of resources related to pensions in the 2017 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	1,703,543	19,184	746	1,723,473
Net difference between projected and actual earnings on pension plan	6,963,253	22,463	6,143	6,991,859
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	(94,645)	25,209	(786)	(70,222)
Employer contributions subsequent to the measurement date	<u>3,450,350</u>	<u>9,838</u>	<u>9,484</u>	<u>3,469,672</u>
Total Deferred Outflows of Resources	<u>\$12,022,501</u>	<u>\$ 76,694</u>	<u>\$ 15,587</u>	<u>\$12,114,782</u>

The Parish reported the deferred inflows of resources related to pensions in the 2017 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 1,570,164	\$ 37,128	\$ 3,466	\$ 1,610,758
Changes in assumptions	-	6,454	-	6,454
Changes in proportion	<u>6,506</u>	<u>-</u>	<u>-</u>	<u>6,506</u>
Total Deferred Inflows of Resources	<u>\$ 1,576,670</u>	<u>\$ 43,582</u>	<u>\$ 3,466</u>	<u>\$ 1,623,718</u>

During 2017, employer contributions of \$3,450,350, \$9,838 and \$9,484 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, 2018. 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
2018	\$ 2,597,060	\$ 8,457	(\$1,052)	\$ 2,604,465
2019	2,769,982	11,535	5,130	2,786,647
2020	1,819,773	9,042	2,365	1,831,180
2021	<u>(\$191,334)</u>	<u>(5,760)</u>	<u>(3,806)</u>	<u>(200,900)</u>
Total	<u>\$ 6,995,481</u>	<u>\$ 23,274</u>	<u>\$ 2,637</u>	<u>\$ 7,021,392</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 7.00%. 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 7.66% for the year ended December 31, 2016 which is the most recent actuarial calculation date.

ROV

The discount rate used to measure the total pension liability was 6.75%. 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 7.70%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at the actuarially determined rates taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2017 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2016	June 30, 2017	June 30, 2017
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%	6.75%	7.70%
Investment Rate of Return	7.00% per annum	6.75%, net of investment expense	7.70% 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	2.75% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	3.80	12.80
Judges	2.80	5.30
Corrections	3.40	14.30
Hazardous Duty	3.40	14.30
Wildlife	3.40	14.30

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, 2017**

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, 2016 and ROV and LASERS as of June 30, 2017 are summarized in the following tables:

	Target Asset Allocations	Long-Term Expected Real Rate of Return
	PERS	PERS
<u>Asset Class:</u>	(%)	(%)
Fixed Income	35	1.24
Equity	52	3.63
Alternatives	11	0.67
Real Assets	<u>2</u>	<u>0.12</u>
Total	<u>100</u>	5.66
Inflation Adjustment		<u>2.00</u>
Expected Arithmetic Nominal Return		<u>7.66%</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	0.31
Alternative Investments	<u>5</u>	<u>0.45</u>
Total	<u>100</u>	5.89
Inflation Adjustment		<u>2.50</u>
Expected Arithmetic Nominal Return		<u>8.39%</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

	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	5.35
Domestic Fixed Income	8	1.73
International Fixed Income	6	2.49
Alternative Investments	22	7.41
Global Tactical Asset Allocation	<u>7</u>	2.84
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.26
Inflation Adjustment		3.25
Inflation Adjustment		<u>.18</u>
Expected Arithmetic Nominal Return		<u>8.69%</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 (6.75%)	LASERS (7.70%)
<u>Employer's Proportionate Share of Net Pension Liability:</u>			
1.0% Decrease	\$26,841,351	\$305,232	\$237,170
Current Discount Rate	\$8,972,839	\$199,695	\$188,922
1.0% Increase	(\$6,135,538)	\$108,866	\$147,900

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, the Office of Juvenile Justice Services Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue fund as required by GASB Statement No. 54. The 2017 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	Office of Juvenile Justice Services Fund	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	\$6,765,474	\$ 13,823,393	\$ 292,744	\$ 323,159
<u>Adjustment for Perspective Differences:</u>				
To Adjust for Activity Related to GASB Statement No. 54 Implementation for Funds with Separate Legally Adopted Budgets (See Discussion Above)	(5,135,384)	1,044,030	(88,059)	-
<u>Adjustment for Basis Differences:</u>				
To Adjust for Revenues and Deferrals	(649,258)	(182,100)	(160,806)	(244,605)
To Adjust for Expenditures and Accruals	<u>1,011,791</u>	<u>105,625</u>	<u>179,364</u>	<u>424,166</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 1,992,623</u>	<u>\$14,790,948</u>	<u>\$ 223,243</u>	<u>\$ 502,720</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, 2017, the Parish has inventory in the amount of \$794,059 in the Public Works Operating Fund and \$534,388 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2016 to 2017 was a decrease in the amount of \$13,240 while the Mosquito Control Fund increased by \$6,459.

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/16 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2017 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$878,306,526</u>	<u>\$5,042,986</u>	<u>\$883,349,512</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2017 ending balance:

- The beginning Compensated Absences Payable balance of \$1,404,617 was increased by \$12,208 to \$1,414,825 to properly reflect the Registrar of Voters' compensated absences liability. Both net assets and change in net position for 2016 were decreased by \$12,208.
- The beginning Other Liabilities balance of \$342,499 was decreased by \$47,350 to \$295,149 to properly reflect the liability for the Enterprise Zone Rebate. Both net assets and change in net position for 2016 were increased by \$47,350.
- The net capital asset beginning balance for governmental activities of \$555,889,894 was increased by \$5,007,844 to \$560,897,738 to properly reflect the January 1, 2017 beginning balance for governmental-type activities net position and was comprised of the following:
 - Land and Right of Ways were increased by \$2,697,932 to properly reflect the addition of a right of way purchased in 2014. While net position increased by \$2,697,932 there was no impact on the 2016 change in net position since the activity initially occurred in 2014.
 - Construction in progress was increased by \$822,246 for two construction in progress projects not previously identified as ongoing projects. Net position increased by \$822,246 while the 2016 change in net position was increased by \$423,266. The remainder of the amount is representative of pre-2016 activity.
 - Machinery and equipment was increased by \$5,095 for an asset that was prematurely retired in 2016. In lieu of retiring the asset, the Parish should have reported it as temporarily out of service since the asset was later repaired and put back into service in 2017. Accumulated depreciation balance was also increased by \$934 to reflect the depreciation incurred prior to the retirement. The change in net position for 2016 was an increase of \$4,161.
 - Bridges were increased by \$2,048,867 for several Parish owned bridges that were not previously capitalized in prior years. Accumulated depreciation was also increased by \$565,362 to reflect the depreciation incurred prior to January 1, 2017. Overall net position increased by \$1,483,505 while the change in net position for 2016 was a decrease of \$24,653.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/16 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2017 Net Position Balance as Restated
Net Position – Component Units **	<u>\$361,707,647</u>	<u>\$176,101</u>	<u>\$361,883,748</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2016 ending balance:

- Waterworks District No. 12 of Ward 3 had a prior period adjustment to properly reflect the beginning construction in progress balance for a project that had been abandoned in a prior year (\$40,000) as well as another project that was prematurely reported as completed in 2016 (\$93,497). Construction in progress was increased by \$53,407 while non-building improvements were decreased by the \$93,947 Accumulated depreciation was decreased by \$1,753 for the prematurely closed out project. Change in net position for 2016 was increased by \$1,753 for the 2016 depreciation removed while the cumulative change in net position for all of the above referenced corrections was a decrease of \$38,247.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment to properly record the retirement of two vehicles sold in 2016. Machinery and equipment decreased by \$43,738 and accumulated depreciation decreased by \$40,211. As a result, net position and change in net assets for 2016 decreased by \$3,527.
- Recreation District No. 1 of Ward 4 had a prior period adjustment to properly reflect the beginning construction in progress balance for an invoice that should have been expensed. Construction in progress and net position were decreased by \$3,069. The change in net assets for 2016 decreased by \$3,069.
- Fire Protection District No. 2 of Ward 8 had a prior period adjustment to remove the duplication of firefighting equipment purchased in 2016. Machinery and equipment was decreased by \$29,995 and accumulated depreciation decreased by \$500. As a result, net position and change in net assets for 2016 decreased by \$29,495.
- Fire Protection District No. 4 of Ward 4 had a prior period adjustment to correct the reporting of a gaming grant in 2016 for the purchase of a fire truck. As a result, net position and change in net assets for 2016 decreased by \$26,000.
- Gravity Drainage District No. 7 of Ward 8 had a prior period adjustment to properly record unearned revenue from ad valorem taxes. Unearned revenue decreased by \$276,439 while net position increased by \$276,439. There was no impact on the 2016 net position.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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	\$139,163,272	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	300,979
Total Net Position Restricted for Capital Projects	139,163,272	300,979
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	153,101	1,547,105
Total Net Position Restricted for Debt Service	153,101	1,547,105
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	36,205,411	-
Dedicated Sales Tax for Road Maintenance and Construction	93,325,494	-
State Road Funds Dedicated for Transportation	7,976,504	-
Dedicated Sales Tax for Solid Waste	6,701,258	-
Grant Funds Restricted for Specific Programs	1,656,816	-
Total Net Position Restricted for External Legal Constraints	145,865,483	-
Total Restricted Net Position	\$285,181,856	\$ 1,848,084

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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	\$22,032,930
Dedicated Sales Tax for Solid Waste	6,726,328
Grant Funds Restricted for Specific Programs	2,337,697
Dedicated Court Fees for Law Library	<u>96,065</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$31,193,020</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. The Police Jury President is paid an additional monthly salary of \$200. The total amount paid for 2017 is as follows:

Brian Abshire	\$ 8,206	Chris Landry	\$19,200
Francis Andrepont	19,200	Shalon Latour	19,200
Judd Bares	19,200	Charles Mackey	3,406
Guy Brame	19,200	Shelly Mayo	19,200
Calvin Collins	19,200	Hal McMillin	19,200
Les Farnum	19,200	Dennis Scott	19,200
Kevin Guidry, President	21,600	Sandy Treme	19,200
Tony Guillory	19,200	Kevin White	<u>19,200</u>
Nicholas Hunter	6,865	Total	<u>\$289,677</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017**

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$1.25 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 \$18,535,641 has been spent thus far with \$2,166,407 being spent in 2017. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2010	1,304,981
2001	815,785	2011	1,378,444
2002	611,274	2012	1,199,497
2003	610,828	2013	1,670,700
2004	628,089	2014	1,373,540
2005	955,337	2015	1,341,293
2006	1,159,430	2016	1,462,288
2007	1,188,033	2017	<u>2,063,731</u>
2008	1,334,823	Total	<u>\$20,868,814</u>
2009	1,421,192		

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2017**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2017	5.637
December 31, 2016	5.560
December 31, 2015	5.522

* 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, 2017	\$11,236,682	\$13,764,787
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

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, 2017

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,188 miles of asphalt. The Parish Engineering department utilizes a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. The reports also identify general road information such as road length and width, surface type, and the last year an overlay process was completed for a particular road.

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

The physical condition of the asphalt roads is inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system’s scale of 1 through 10, with 10 as the highest level. The “*PASER 1-10 Asphaltic Roadway Rating System*” is used to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road, allowing each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. The average ratings for 2015 through 2017 have met this Parish minimum level.

Note 2 - Historical Maintenance Information

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

In 2016 and 2017, the number of overlays required to maintain the asphalt sufficiency rating increased resulting in a thirty percent (30%) increase in actual maintenance expenditures for 2016 as compared to 2015 and a ninety-three percent (93%) increase in actual maintenance expenditures for 2017 as compared to 2016. Decreases in actual maintenance costs from 2013 to 2015 were the result of a decrease in number of overlays required. See discussion of rating system used in Note 1 above. The current rating system was fully implemented in 2015.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2017 actual expenditures exceeded budgeted expenditures approximately twenty-three percent (23%) due to increased weighted average asphalt prices (2016 - \$69.70 per ton; 2017 - \$78.81 per ton) and excess costs associated with project revisions which added additional roads and more asphalt than was budgeted. 2013 through 2016 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. 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, 2017**

**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
12/31/17	\$1,986,446	\$542,696	27.32%
12/31/16	\$1,986,446	\$967,004	48.68%
12/31/15	\$1,709,366	\$363,227	21.25%

**CALCASIEU PARISH POLICE JURY
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
LAST FOUR 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:	12/31/16	4.36%	\$8,972,839	\$25,867,391	34.7%	94.1%
	12/31/15	4.31%	\$11,335,988	\$24,737,698	45.8%	92.2%
	12/31/14	4.22%	\$1,153,325	\$23,066,816	5.0%	99.2%
	12/31/13	4.03%	\$288,220	\$21,582,360	1.3%	91.5%
(2) ROV:	6/30/17	0.91%	\$199,695	\$124,597	160.3%	80.5%
	6/30/16	0.82%	\$233,876	\$113,217	206.6%	74.0%
	6/30/15	0.82%	\$199,799	\$110,667	180.5%	76.9%
	6/30/14	0.74%	\$171,225	\$96,547	177.3%	77.7%
(3) LASERS:	6/30/17	.0027%	\$188,922	\$47,483	397.9%	62.5%
	6/30/16	.0027%	\$208,250	\$47,160	441.6%	57.7%
	6/30/15	.0026%	\$173,575	\$46,370	374.3%	62.7%
	6/30/14	.0026%	\$159,574	\$45,594	350.0%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2016 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2017 report
- (3) Louisiana State Employees' Retirement System – June 30, 2017 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 FOUR 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:	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.5%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.0%
	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,698	14.5%
	2014	\$3,690,854	\$3,690,854	\$ -	\$23,066,816	16.0%
(2) ROV:	2017	\$22,136	\$22,136	\$ -	\$119,360	18.5%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.2%
	2015	\$25,207	\$25,207	\$ -	\$107,813	23.4%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.2%
(3) LASERS:	2017	\$18,410	\$18,410	\$ -	\$47,483	38.8%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.0%
	2015	\$18,342	\$18,342	\$ -	\$46,838	39.2%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.9%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2016 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2017 report
- (3) Louisiana State Employees' Retirement System – June 30, 2017 report

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



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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

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



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.

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

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

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

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

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

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

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

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

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

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

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

Fire Protection District No. 2 of Ward 3 accounts for the activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such the activity is reported as a blended component unit similar to that of other Parish departments. The primary 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, transfers from the Office of Juvenile Justice Service, and proceeds of a new bond issue when construction starts.

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. This fund was closed in 2017, therefore only an operating statement is presented.

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

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.

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

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund	Housing Fund
ASSETS					
Cash and cash equivalents	\$ 546,548	\$ 405,187	\$ 457,663	\$ 54,069	\$ 120,656
Investments	8,199,680	6,078,883	6,864,658	691,649	1,215,710
Receivable (net of allowances for uncollectibles):					
Property	4,758,057	-	4,617,759	2,871,222	-
Sales	-	566,667	-	-	-
Interest receivable	21,897	15,380	17,840	2,179	3,133
Other receivables	-	-	-	-	21,903
Intergovernmental receivable	4,863	2,312	-	33,363	241,455
Due from other funds	-	274	-	-	3,975
Due from component units	-	-	-	-	-
Prepaid items	-	-	3,365	2,254	1,485
Inventory	-	-	534,388	-	-
Total assets	<u>\$ 13,531,045</u>	<u>\$ 7,068,703</u>	<u>\$ 12,495,673</u>	<u>\$ 3,654,736</u>	<u>\$ 1,608,317</u>
LIABILITIES					
Accounts payable	\$ 153,693	\$ 298,047	\$ 18,681	\$ 121,255	\$ 49,870
Accrued liabilities	9,699	14,418	30,611	25,537	12,827
Intergovernmental payable	-	-	-	-	-
Due to other funds	-	-	1,796	-	169,944
Due to component units	-	-	-	-	-
Unearned revenue	-	3,625	-	-	10,000
Retainage payable	-	26,285	-	-	8,820
Other liabilities	-	-	-	-	23,458
Total liabilities	<u>163,392</u>	<u>342,375</u>	<u>51,088</u>	<u>146,792</u>	<u>274,919</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	4,830,162	-	4,687,553	2,914,515	-
Total deferred inflows of resources	<u>4,830,162</u>	<u>-</u>	<u>4,687,553</u>	<u>2,914,515</u>	<u>-</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	3,365	2,254	1,485
Inventories	-	-	534,388	-	-
Restricted	8,537,491	6,726,328	7,219,279	591,175	1,331,913
Assigned:					
Capital improvements	-	-	-	-	-
Total fund balances	<u>8,537,491</u>	<u>6,726,328</u>	<u>7,757,032</u>	<u>593,429</u>	<u>1,333,398</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,531,045</u>	<u>\$ 7,068,703</u>	<u>\$ 12,495,673</u>	<u>\$ 3,654,736</u>	<u>\$ 1,608,317</u>

Special Revenue

Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ 193,491	\$ 129,327	\$ 939,995	\$ -	\$ 36,394
302,777	-	-	1,716	634,868
-	-	-	-	-
-	-	-	-	-
1,291	-	-	4	1,584
350	-	-	-	-
121,667	16,223	131,989	1,409,526	5,518
292	1,946	-	7,668	-
-	-	-	9,116	-
44,087	11,513	-	-	-
-	-	-	-	-
<u>\$ 663,955</u>	<u>\$ 159,009</u>	<u>\$ 1,071,984</u>	<u>\$ 1,428,030</u>	<u>\$ 678,364</u>
\$ 36,193	\$ 10,025	\$ 84,450	\$ 19,719	\$ -
35,377	34,563	-	9,203	-
-	-	-	18,240	-
30,972	5,553	11,962	1,312,533	-
-	-	-	1,221	-
131,458	30,558	939,144	17,306	103,464
-	-	35,300	-	-
77,441	-	-	-	-
<u>311,441</u>	<u>80,699</u>	<u>1,070,856</u>	<u>1,378,222</u>	<u>103,464</u>
-	-	-	-	-
-	-	-	-	-
44,087	11,513	-	-	-
-	-	-	-	-
308,427	66,797	1,128	49,808	574,900
-	-	-	-	-
<u>352,514</u>	<u>78,310</u>	<u>1,128</u>	<u>49,808</u>	<u>574,900</u>
<u>\$ 663,955</u>	<u>\$ 159,009</u>	<u>\$ 1,071,984</u>	<u>\$ 1,428,030</u>	<u>\$ 678,364</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 28	\$ 305,644	\$ 6,247	\$ 52,810
Investments	419	4,585,468	93,423	792,294
Receivable (net of allowances for uncollectibles):				
Property	-	1,000,000	-	2,194,316
Sales	-	-	-	-
Interest receivable	-	11,683	262	1,971
Other receivables	-	-	-	-
Intergovernmental receivable	45,593	-	6,782	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 46,040</u>	<u>\$ 5,902,795</u>	<u>\$ 106,714</u>	<u>\$ 3,041,391</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 5,829	\$ 21,600
Accrued liabilities	-	-	-	-
Intergovernmental payable	28,848	-	-	-
Due to other funds	12,468	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Retainage payable	-	-	4,820	-
Other liabilities	-	-	-	-
Total liabilities	<u>41,316</u>	<u>-</u>	<u>10,649</u>	<u>21,600</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	1,000,000	-	2,237,601
Total deferred inflows of resources	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,237,601</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	4,724	4,902,795	96,065	782,190
Assigned:				
Capital improvements	-	-	-	-
Total fund balances	<u>4,724</u>	<u>4,902,795</u>	<u>96,065</u>	<u>782,190</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 46,040</u>	<u>\$ 5,902,795</u>	<u>\$ 106,714</u>	<u>\$ 3,041,391</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund
\$ 710,117	\$ 221,764	\$ 30,481	\$ 209,657	\$ 187,641
6,752,765	3,327,048	457,302	3,145,412	2,815,119
-	-	-	-	-
-	-	-	-	-
16,663	8,207	1,238	7,949	7,293
-	-	-	-	-
377,978	118,376	-	-	243,885
4,248	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 7,861,771</u>	<u>\$ 3,675,395</u>	<u>\$ 489,021</u>	<u>\$ 3,363,018</u>	<u>\$ 3,253,938</u>
\$ 187,014	\$ 248,628	\$ 102,640	\$ -	\$ 44,124
-	-	-	-	-
-	-	-	-	-
3,549	-	-	-	-
-	-	-	-	-
-	-	-	-	-
141,280	229,830	28,780	-	236,650
-	-	-	-	-
<u>331,843</u>	<u>478,458</u>	<u>131,420</u>	<u>-</u>	<u>280,774</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>7,529,928</u>	<u>3,196,937</u>	<u>357,601</u>	<u>3,363,018</u>	<u>2,973,164</u>
<u>7,529,928</u>	<u>3,196,937</u>	<u>357,601</u>	<u>3,363,018</u>	<u>2,973,164</u>
<u>\$ 7,861,771</u>	<u>\$ 3,675,395</u>	<u>\$ 489,021</u>	<u>\$ 3,363,018</u>	<u>\$ 3,253,938</u>

continued



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

	Capital Projects			Total Nonmajor Governmental Funds
	Fire Training Center Capital Fund	Animal Services Capital Fund	Stormwater Capital Fund	
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 201,211	\$ 4,808,930
Investments	55,563	-	3,018,706	49,033,460
Receivable (net of allowances for uncollectibles):				
Property	-	-	-	15,441,354
Sales	-	-	-	566,667
Interest receivable	767	-	7,374	126,715
Other receivables	-	-	-	22,253
Intergovernmental receivable	609,749	-	335,425	3,704,704
Due from other funds	-	112,160	-	130,563
Due from component units	-	-	-	9,116
Prepaid items	-	-	-	62,704
Inventory	-	-	-	534,388
Total assets	<u>\$ 666,079</u>	<u>\$ 112,160</u>	<u>\$ 3,562,716</u>	<u>\$ 74,440,854</u>
LIABILITIES				
Accounts payable	\$ 309,279	\$ 112,160	\$ -	\$ 1,823,207
Accrued liabilities	-	-	-	172,235
Intergovernmental payable	-	-	-	47,088
Due to other funds	3,619	-	-	1,552,396
Due to component units	-	-	-	1,221
Unearned revenue	-	-	-	1,235,555
Retainage payable	65,923	-	-	777,688
Other liabilities	-	-	-	100,899
Total liabilities	<u>378,821</u>	<u>112,160</u>	<u>-</u>	<u>5,710,289</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	15,669,831
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,669,831</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	62,704
Inventories	-	-	-	534,388
Restricted	-	-	-	31,193,020
Assigned:				
Capital improvements	287,258	-	3,562,716	21,270,622
Total fund balances	<u>287,258</u>	<u>-</u>	<u>3,562,716</u>	<u>53,060,734</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 666,079</u>	<u>\$ 112,160</u>	<u>\$ 3,562,716</u>	<u>\$ 74,440,854</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue			
	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund
REVENUES				
Taxes:				
Property	\$ 4,811,004	\$ -	\$ 4,668,872	\$ 2,902,915
Sales	-	6,800,000	-	-
Intergovernmental revenues	172,961	2,312	79,825	33,362
Charges for services	-	-	-	1,281,895
Fines and forfeitures	-	40	-	-
Investment earnings	101,269	68,976	82,634	16,768
Sale of assets	-	125,456	98,954	9,766
Donations	-	-	-	-
Miscellaneous revenues	-	-	5,865	282
Total revenues	<u>5,085,234</u>	<u>6,996,784</u>	<u>4,936,150</u>	<u>4,244,988</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	6,913,382	-	-
Health and welfare	1,838,567	-	4,417,778	-
Culture and recreation	-	-	-	3,602,197
Capital outlay	41,491	353,050	-	131,534
Intergovernmental	-	-	-	278,346
Total expenditures	<u>1,880,058</u>	<u>7,266,432</u>	<u>4,417,778</u>	<u>4,012,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,205,176</u>	<u>(269,648)</u>	<u>518,372</u>	<u>232,911</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	156,330	-
Transfers out	(2,764,356)	-	(13,882)	(250,000)
Insurance proceeds	-	-	-	78,618
Total other financing sources and uses	<u>(2,764,356)</u>	<u>-</u>	<u>142,448</u>	<u>(171,382)</u>
Net change in fund balances	440,820	(269,648)	660,820	61,529
Fund balances at beginning of year	8,096,671	6,995,976	7,089,753	531,900
Change in reserves for inventories	-	-	6,459	-
Fund balances at end of year	<u>\$ 8,537,491</u>	<u>\$ 6,726,328</u>	<u>\$ 7,757,032</u>	<u>\$ 593,429</u>

Special Revenue

Housing Fund	Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,225,333	2,882,644	1,650,676	440,049	3,867,839	25,752
552	21,089	-	-	122,350	-
-	-	-	-	-	-
16,193	7,666	597	-	353	8,146
-	5	-	-	-	-
-	43,229	-	-	-	-
3,881	6,228	1,450	-	-	-
<u>3,245,959</u>	<u>2,960,861</u>	<u>1,652,723</u>	<u>440,049</u>	<u>3,990,542</u>	<u>33,898</u>
-	-	-	-	-	-
-	-	-	-	3,869,795	44,666
-	-	-	436,386	-	-
-	-	-	-	-	-
3,420,471	3,624,889	1,632,498	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,663	224,163	75,000
<u>3,420,471</u>	<u>3,624,889</u>	<u>1,632,498</u>	<u>440,049</u>	<u>4,093,958</u>	<u>119,666</u>
<u>(174,512)</u>	<u>(664,028)</u>	<u>20,225</u>	<u>-</u>	<u>(103,416)</u>	<u>(85,768)</u>
43,505	741,147	-	-	135,643	-
-	(2,385)	(23,215)	-	-	(35,643)
-	-	-	-	-	-
<u>43,505</u>	<u>738,762</u>	<u>(23,215)</u>	<u>-</u>	<u>135,643</u>	<u>(35,643)</u>
(131,007)	74,734	(2,990)	-	32,227	(121,411)
1,464,405	277,780	81,300	1,128	17,581	696,311
-	-	-	-	-	-
<u>\$ 1,333,398</u>	<u>\$ 352,514</u>	<u>\$ 78,310</u>	<u>\$ 1,128</u>	<u>\$ 49,808</u>	<u>\$ 574,900</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, 2017

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 2,218,359
Sales	-	-	-	-
Intergovernmental revenues	73,810	-	-	156,485
Charges for services	-	-	79,202	-
Fines and forfeitures	-	-	-	-
Investment earnings	27	53,188	1,288	8,305
Sale of assets	-	-	-	6,961
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>73,837</u>	<u>1,053,188</u>	<u>80,490</u>	<u>2,390,110</u>
EXPENDITURES				
Current:				
General government	-	-	44,853	-
Public safety	44,963	-	-	119,654
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	48,200	-
Intergovernmental	28,848	618,548	-	2,219,953
Total expenditures	<u>73,811</u>	<u>618,548</u>	<u>93,053</u>	<u>2,339,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26</u>	<u>434,640</u>	<u>(12,563)</u>	<u>50,503</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	12,154
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,154</u>
Net change in fund balances	26	434,640	(12,563)	62,657
Fund balances at beginning of year	4,698	4,468,155	108,628	719,533
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ 4,724</u>	<u>\$ 4,902,795</u>	<u>\$ 96,065</u>	<u>\$ 782,190</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
426,945	118,376	-	-	1,812,011
-	-	-	-	-
-	-	-	-	-
60,952	47,785	3,627	31,714	34,462
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>487,897</u>	<u>166,161</u>	<u>3,627</u>	<u>31,714</u>	<u>1,846,473</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	61	8	-	-
1,188,848	3,801,641	687,867	263,564	2,572,831
-	-	-	-	-
<u>1,188,848</u>	<u>3,801,702</u>	<u>687,875</u>	<u>263,564</u>	<u>2,572,831</u>
<u>(700,951)</u>	<u>(3,635,541)</u>	<u>(684,248)</u>	<u>(231,850)</u>	<u>(726,358)</u>
2,000,000	2,000,000	830,000	650,000	250,000
-	-	-	-	-
-	-	-	-	-
<u>2,000,000</u>	<u>2,000,000</u>	<u>830,000</u>	<u>650,000</u>	<u>250,000</u>
1,299,049	(1,635,541)	145,752	418,150	(476,358)
6,230,879	4,832,478	211,849	2,944,868	3,449,522
-	-	-	-	-
<u>\$ 7,529,928</u>	<u>\$ 3,196,937</u>	<u>\$ 357,601</u>	<u>\$ 3,363,018</u>	<u>\$ 2,973,164</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, 2017

	Capital Projects				Total Nonmajor Governmental Funds
	Mosquito Control Capital Fund	Fire Training Center Construction Fund	Animal Services Capital Fund	Stormwater Capital Fund	
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 15,601,150
Sales	-	-	-	-	6,800,000
Intergovernmental revenues	-	939,427	-	843,625	16,751,432
Charges for services	-	-	-	-	1,505,088
Fines and forfeitures	-	-	-	-	40
Investment earnings	-	4,988	-	11,540	560,478
Sale of assets	-	-	-	-	241,142
Donations	-	-	-	-	43,229
Miscellaneous revenues	-	-	-	-	17,706
Total revenues	<u>-</u>	<u>944,415</u>	<u>-</u>	<u>855,165</u>	<u>41,520,265</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	44,853
Public safety	-	-	-	-	4,079,078
Public works	-	-	-	-	436,386
Sanitation	-	-	-	-	6,913,382
Health and welfare	-	-	-	-	14,934,203
Culture and recreation	-	-	-	-	3,602,266
Capital outlay	13,893	1,440,100	112,160	1,342,449	11,997,628
Intergovernmental	-	-	-	-	3,448,521
Total expenditures	<u>13,893</u>	<u>1,440,100</u>	<u>112,160</u>	<u>1,342,449</u>	<u>45,456,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,893)</u>	<u>(495,685)</u>	<u>(112,160)</u>	<u>(487,284)</u>	<u>(3,936,052)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	13,882	662,471	112,160	4,050,000	11,645,138
Transfers out	-	-	-	-	(3,089,481)
Insurance proceeds	-	-	-	-	90,772
Total other financing sources and uses	<u>13,882</u>	<u>662,471</u>	<u>112,160</u>	<u>4,050,000</u>	<u>8,646,429</u>
Net change in fund balances	(11)	166,786	-	3,562,716	4,710,377
Fund balances at beginning of year	11	120,472	-	-	48,343,898
Change in reserves for inventories	-	-	-	-	6,459
Fund balances at end of year	<u>\$ -</u>	<u>\$ 287,258</u>	<u>\$ -</u>	<u>\$ 3,562,716</u>	<u>\$ 53,060,734</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, 2017**

	<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	\$ 4,608,069	\$ 4,608,069	\$ 4,701,208	\$ 93,139
Intergovernmental revenues	152,568	152,568	159,428	6,860
Investment income	<u>75,000</u>	<u>75,000</u>	<u>108,350</u>	<u>33,350</u>
Total revenues	<u>4,835,637</u>	<u>4,835,637</u>	<u>4,968,986</u>	<u>133,349</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,710,811</u>	<u>1,710,811</u>	<u>1,489,377</u>	<u>221,434</u>
Excess (deficiency) of revenues over expenditures	<u>3,124,826</u>	<u>3,124,826</u>	<u>3,479,609</u>	<u>354,783</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,110,537)</u>	<u>(3,110,537)</u>	<u>(2,964,356)</u>	<u>146,181</u>
Net change in fund balances	14,289	14,289	515,253	500,964
Fund balances beginning of year	<u>7,986,425</u>	<u>7,986,425</u>	<u>8,052,991</u>	<u>66,566</u>
Fund balances end of year	<u>\$ 8,000,714</u>	<u>\$ 8,000,714</u>	<u>\$ 8,568,244</u>	<u>\$ 567,530</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, 2017**

	<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	-	-	40	40
Investment income	50,000	50,000	75,256	25,256
Miscellaneous revenue	75,000	75,000	125,456	50,456
Total revenues	<u>6,925,000</u>	<u>6,925,000</u>	<u>7,000,752</u>	<u>75,752</u>
EXPENDITURES				
Current:				
Public works	<u>8,194,968</u>	<u>8,194,968</u>	<u>7,031,955</u>	<u>1,163,013</u>
Net change in fund balances	(1,269,968)	(1,269,968)	(31,203)	1,238,765
Fund balances beginning of year	<u>6,524,508</u>	<u>6,524,508</u>	<u>6,574,696</u>	<u>50,188</u>
Fund balances end of year	<u>\$ 5,254,540</u>	<u>\$ 5,254,540</u>	<u>\$ 6,543,493</u>	<u>\$ 1,288,953</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, 2017**

	<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	\$ 4,471,966	\$ 4,471,966	\$ 4,562,160	\$ 90,194
Intergovernmental revenues	75,000	75,000	79,825	4,825
Investment income	70,000	70,000	97,114	27,114
Sale of assets	-	-	98,954	98,954
Miscellaneous revenue	-	-	5,865	5,865
Total revenues	<u>4,616,966</u>	<u>4,616,966</u>	<u>4,843,918</u>	<u>226,952</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,878,191</u>	<u>4,674,505</u>	<u>4,422,763</u>	<u>251,742</u>
Excess (deficiency) of revenues over expenditures	<u>738,775</u>	<u>(57,539)</u>	<u>421,155</u>	<u>478,694</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	153,298	153,298	156,330	3,032
Transfers out	<u>-</u>	<u>-</u>	<u>(122,449)</u>	<u>(122,449)</u>
Total other financing sources (uses)	<u>153,298</u>	<u>153,298</u>	<u>33,881</u>	<u>(119,417)</u>
Net change in fund balances	892,073	95,759	455,036	359,277
Fund balances beginning of year	<u>6,142,277</u>	<u>6,142,277</u>	<u>6,934,410</u>	<u>792,133</u>
Fund balances end of year	<u>\$ 7,034,350</u>	<u>\$ 6,238,036</u>	<u>\$ 7,389,446</u>	<u>\$ 1,151,410</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, 2017**

	<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	\$ 2,780,396	\$ 2,780,396	\$ 2,836,466	\$ 56,070
Rent	159,000	159,000	175,359	16,359
Concessions	485,000	485,000	467,355	(17,645)
Program Sales	5,000	5,000	5,570	570
Admissions	680,000	680,000	628,768	(51,232)
Investment income	10,750	10,750	17,741	6,991
Sale of assets	3,000	3,000	9,766	6,766
Miscellaneous revenue	20	20	283	263
Total revenues	<u>4,123,166</u>	<u>4,123,166</u>	<u>4,141,308</u>	<u>18,142</u>
EXPENDITURES				
Current:				
Recreation	<u>4,136,285</u>	<u>4,136,285</u>	<u>3,929,162</u>	<u>207,123</u>
Excess (deficiency) of revenues over expenditures	<u>(13,119)</u>	<u>(13,119)</u>	<u>212,146</u>	<u>225,265</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(250,000)	(250,000)	(250,000)	-
Insurance proceeds	<u>-</u>	<u>-</u>	<u>78,618</u>	<u>78,618</u>
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(171,382)</u>	<u>78,618</u>
Net change in fund balances	(263,119)	(263,119)	40,764	303,883
Fund balances beginning of year	<u>445,685</u>	<u>445,685</u>	<u>711,995</u>	<u>266,310</u>
Fund balances end of year	<u>\$ 182,566</u>	<u>\$ 182,566</u>	<u>\$ 752,759</u>	<u>\$ 570,193</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,922,586	\$ 3,922,586	\$ 2,969,617	\$ (952,969)
Investment income	10,500	10,500	19,213	8,713
Miscellaneous revenues	5,150	5,150	14,202	9,052
Total revenues	<u>3,938,236</u>	<u>3,938,236</u>	<u>3,003,032</u>	<u>(935,204)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,949,215</u>	<u>3,949,215</u>	<u>3,392,784</u>	<u>556,431</u>
Excess (deficiency) of revenues over expenditures	<u>(10,979)</u>	<u>(10,979)</u>	<u>(389,752)</u>	<u>(378,773)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	31,110	31,110	73,389	42,279
Transfers out	<u>(12,937)</u>	<u>(12,937)</u>	<u>(6,558)</u>	<u>6,379</u>
Total other financing sources (uses)	<u>18,173</u>	<u>18,173</u>	<u>66,831</u>	<u>48,658</u>
Net change in fund balances	7,194	7,194	(322,921)	(330,115)
Fund balances beginning of year	<u>1,571,183</u>	<u>1,571,183</u>	<u>1,609,153</u>	<u>37,970</u>
Fund balances end of year	<u>\$ 1,578,377</u>	<u>\$ 1,578,377</u>	<u>\$ 1,286,232</u>	<u>\$ (292,145)</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,891,801	\$ 2,891,801	\$ 2,825,064	\$ (66,737)
Charges for services	28,800	28,800	21,041	(7,759)
Investment income	1,980	1,980	6,419	4,439
Sale of assets	-	-	5	5
Miscellaneous revenues	-	-	1,307	1,307
Total revenues	<u>2,922,581</u>	<u>2,922,581</u>	<u>2,853,836</u>	<u>(68,745)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,717,310</u>	<u>3,717,310</u>	<u>3,535,275</u>	<u>182,035</u>
Excess (deficiency) of revenues over expenditures	<u>(794,729)</u>	<u>(794,729)</u>	<u>(681,439)</u>	<u>113,290</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	764,009	764,009	767,978	3,969
Transfers out	(16,500)	(16,500)	(31,354)	(14,854)
Insurance proceeds	-	-	4,921	4,921
Total other financing sources (uses)	<u>747,509</u>	<u>747,509</u>	<u>741,545</u>	<u>(5,964)</u>
Net change in fund balances	(47,220)	(47,220)	60,106	107,326
Fund balances beginning of year	<u>186,767</u>	<u>186,767</u>	<u>197,918</u>	<u>11,151</u>
Fund balances end of year	<u>\$ 139,547</u>	<u>\$ 139,547</u>	<u>\$ 258,024</u>	<u>\$ 118,477</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, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 4,062,708	\$ 4,062,708	\$ 1,679,748	\$ (2,382,960)
Investment income	498	498	597	99
Miscellaneous revenues	-	-	1,450	1,450
Total revenues	<u>4,063,206</u>	<u>4,063,206</u>	<u>1,681,795</u>	<u>(2,381,411)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,062,708</u>	<u>4,062,708</u>	<u>1,658,725</u>	<u>2,403,983</u>
Net change in fund balances	498	498	23,070	22,572
Fund balances beginning of year	<u>45,476</u>	<u>45,476</u>	<u>106,258</u>	<u>60,782</u>
Fund balances end of year	<u>\$ 45,974</u>	<u>\$ 45,974</u>	<u>\$ 129,328</u>	<u>\$ 83,354</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 633,057	\$ 633,057	\$ 655,714	\$ 22,657
EXPENDITURES				
Current:				
Public safety	1,263,761	1,263,761	320,299	943,462
Excess (deficiency) of revenues over expenditures	(630,704)	(630,704)	335,415	966,119
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(21,923)	(21,923)
Total other financing sources (uses)	-	-	(21,923)	(21,923)
Net change in fund balances	(630,704)	(630,704)	313,492	944,196
Fund balances beginning of year	969,525	969,525	614,542	(354,983)
Fund balances end of year	<u>\$ 338,821</u>	<u>\$ 338,821</u>	<u>\$ 928,034</u>	<u>\$ 589,213</u>

**CALCASIEU PARISH POLICE JURY
HAZARD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 4,380,239	\$ 4,380,239	\$ 3,358,230	\$ (1,022,009)
Investment income	26	26	317	291
Miscellaneous revenue	<u>110,771</u>	<u>110,771</u>	<u>96,498</u>	<u>(14,273)</u>
Total revenues	<u>4,491,036</u>	<u>4,491,036</u>	<u>3,455,045</u>	<u>(1,035,991)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,396,327</u>	<u>3,396,327</u>	<u>4,131,998</u>	<u>(735,671)</u>
Excess (deficiency) of revenues over expenditures	<u>1,094,709</u>	<u>1,094,709</u>	<u>(676,953)</u>	<u>(1,771,662)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	134,614	134,614	135,643	1,029
Transfers out	<u>(1,229,323)</u>	<u>(1,229,323)</u>	<u>(585,924)</u>	<u>643,399</u>
Total other financing sources (uses)	<u>(1,094,709)</u>	<u>(1,094,709)</u>	<u>(450,281)</u>	<u>644,428</u>
Net change in fund balances	-	-	(1,127,234)	(1,127,234)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(179,517)</u>	<u>(179,517)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,306,751)</u>	<u>\$ (1,306,751)</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 24,457	\$ 101,627	\$ 143,363	\$ 41,736
Investment income	6,000	6,000	8,067	2,067
Total revenues	<u>30,457</u>	<u>107,627</u>	<u>151,430</u>	<u>43,803</u>
EXPENDITURES				
Current:				
Public safety	<u>79,100</u>	<u>156,270</u>	<u>252,966</u>	<u>(96,696)</u>
Excess (deficiency) of revenues over expenditures	<u>(48,643)</u>	<u>(48,643)</u>	<u>(101,536)</u>	<u>(52,893)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(34,614)</u>	<u>(34,614)</u>	<u>(35,643)</u>	<u>(1,029)</u>
Total other financing sources (uses)	<u>(34,614)</u>	<u>(34,614)</u>	<u>(35,643)</u>	<u>(1,029)</u>
Net change in fund balances	(83,257)	(83,257)	(137,179)	(53,922)
Fund balances beginning of year	<u>752,163</u>	<u>752,163</u>	<u>814,623</u>	<u>62,460</u>
Fund balances end of year	<u>\$ 668,906</u>	<u>\$ 668,906</u>	<u>\$ 677,444</u>	<u>\$ 8,538</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 87,397	\$ 87,397	\$ 46,217	\$ (41,180)
Investment income	-	-	30	30
Total revenues	<u>87,397</u>	<u>87,397</u>	<u>46,247</u>	<u>(41,150)</u>
EXPENDITURES				
Current:				
Public safety	<u>87,397</u>	<u>87,397</u>	<u>48,262</u>	<u>39,135</u>
Excess (deficiency) of revenues over expenditures	-	-	(2,015)	(2,015)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	<u>13,293</u>	<u>13,293</u>
Net change in fund balances	-	-	11,278	11,278
Fund balances beginning of year	-	-	<u>(23,295)</u>	<u>(23,295)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,017)</u>	<u>\$ (12,017)</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, 2017**

	<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>59,685</u>	<u>24,685</u>
Total revenues	<u>1,035,000</u>	<u>1,035,000</u>	<u>1,059,685</u>	<u>24,685</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>3,000,000</u>	<u>3,000,000</u>	<u>776,608</u>	<u>2,223,392</u>
Net change in fund balances	(1,965,000)	(1,965,000)	283,077	2,248,077
Fund balances beginning of year	<u>3,022,919</u>	<u>3,022,919</u>	<u>4,652,939</u>	<u>1,630,020</u>
Fund balances end of year	<u>\$ 1,057,919</u>	<u>\$ 1,057,919</u>	<u>\$ 4,936,016</u>	<u>\$ 3,878,097</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 71,500	\$ 71,500	\$ 78,473	\$ 6,973
Investment income	600	600	1,351	751
Total revenues	<u>72,100</u>	<u>72,100</u>	<u>79,824</u>	<u>7,724</u>
EXPENDITURES				
Current:				
General government	<u>104,786</u>	<u>104,786</u>	<u>86,181</u>	<u>18,605</u>
Net change in fund balances	(32,686)	(32,686)	(6,357)	26,329
Fund balances beginning of year	<u>101,216</u>	<u>101,216</u>	<u>106,965</u>	<u>5,749</u>
Fund balances end of year	<u>\$ 68,530</u>	<u>\$ 68,530</u>	<u>\$ 100,608</u>	<u>\$ 32,078</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, 2017**

	<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	\$ 2,129,378	\$ 2,129,378	\$ 2,170,465	\$ 41,087
Intergovernmental revenues	145,551	145,551	156,485	10,934
Investment income	5,750	5,750	9,769	4,019
Sale of assets	-	-	6,961	6,961
Total revenues	<u>2,280,679</u>	<u>2,280,679</u>	<u>2,343,680</u>	<u>63,001</u>
EXPENDITURES				
Current:				
Public safety	<u>2,178,479</u>	<u>2,203,352</u>	<u>2,247,479</u>	<u>(44,127)</u>
Excess (deficiency) of revenues over expenditures	<u>102,200</u>	<u>77,327</u>	<u>96,201</u>	<u>18,874</u>
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	-	-	12,154	12,154
Net change in fund balances	102,200	77,327	108,355	31,028
Fund balances beginning of year	<u>708,960</u>	<u>708,960</u>	<u>744,461</u>	<u>35,501</u>
Fund balances end of year	<u>\$ 811,160</u>	<u>\$ 786,287</u>	<u>\$ 852,816</u>	<u>\$ 66,529</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, 2017

	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	\$ 175,624	\$ 57,742	\$ 15,068	\$ 312	\$ 248,746
Investments	2,422,884	852,490	241,258	4,907	3,521,539
Accounts receivable - net	173,533	33,737	90,109	2,910	300,289
Taxes receivable - net	178,463	498,090	173,132	-	849,685
Interest receivable	24,085	2,122	521	9	26,737
Intergovernmental receivable	-	-	18,779	52	18,831
Prepaid insurance	15,263	7,212	1,706	-	24,181
Other assets	320	-	-	-	320
Restricted assets:					
Cash and cash equivalents	352	-	450	-	802
Investments	263,610	13,213	-	-	276,823
Restricted special assessments receivable - net	123,543	-	-	-	123,543
Total current assets	<u>3,377,677</u>	<u>1,464,606</u>	<u>541,023</u>	<u>8,190</u>	<u>5,391,496</u>
Noncurrent assets:					
Capital assets:					
Land and improvements	162,000	-	179,334	24,586	365,920
Buildings	111,093	48,822	-	-	159,915
Improvements other than buildings	6,162,860	1,472,545	6,357,757	2,616,170	16,609,332
Construction in progress	469,877	-	-	-	469,877
Equipment	171,183	31,096	42,674	8,163	253,116
Total capital assets	7,077,013	1,552,463	6,579,765	2,648,919	17,858,160
Accumulated depreciation	(3,648,135)	(968,673)	(2,950,526)	(602,481)	(8,169,815)
Net capital assets	<u>3,428,878</u>	<u>583,790</u>	<u>3,629,239</u>	<u>2,046,438</u>	<u>9,688,345</u>
Total noncurrent assets	<u>3,428,878</u>	<u>583,790</u>	<u>3,629,239</u>	<u>2,046,438</u>	<u>9,688,345</u>
Total assets	<u>6,806,555</u>	<u>2,048,396</u>	<u>4,170,262</u>	<u>2,054,628</u>	<u>15,079,841</u>
LIABILITIES					
Current liabilities:					
Accounts payable	34,866	26,860	21,814	13,980	97,520
Due to other funds	-	-	2,871	-	2,871
Due to other governments	-	-	60,700	-	60,700
Liabilities payable from restricted assets:					
Accrued interest payable	1,921	-	-	-	1,921
Refundable customer deposits	232,483	13,213	450	-	246,146
Bonds payable	35,200	-	-	-	35,200
Total current liabilities	<u>304,470</u>	<u>40,073</u>	<u>85,835</u>	<u>13,980</u>	<u>444,358</u>
Noncurrent liabilities:					
Bonds payable	125,081	-	-	-	125,081
Total noncurrent liabilities	<u>125,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,081</u>
Total liabilities	<u>429,551</u>	<u>40,073</u>	<u>85,835</u>	<u>13,980</u>	<u>569,439</u>
NET POSITION					
Net investment in capital assets	3,267,172	583,790	3,629,239	2,046,438	9,526,639
Restricted for:					
Debt service	153,101	-	-	-	153,101
Unrestricted	2,956,731	1,424,533	455,188	(5,790)	4,830,662
Total net position	<u>\$ 6,377,004</u>	<u>\$ 2,008,323</u>	<u>\$ 4,084,427</u>	<u>\$ 2,040,648</u>	<u>\$ 14,510,402</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017**

	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	\$ 1,151,002	\$ 302,720	\$ 486,712	\$ 17,083	\$ 1,957,517
Total operating revenues	<u>1,151,002</u>	<u>302,720</u>	<u>486,712</u>	<u>17,083</u>	<u>1,957,517</u>
OPERATING EXPENSES					
Supplies	67,365	148,309	12,843	-	228,517
Contractual services	482,267	91,013	524,281	38,056	1,135,617
Depreciation	<u>243,381</u>	<u>38,728</u>	<u>173,465</u>	<u>79,940</u>	<u>535,514</u>
Total operating expenses	<u>793,013</u>	<u>278,050</u>	<u>710,589</u>	<u>117,996</u>	<u>1,899,648</u>
Operating income (loss)	<u>357,989</u>	<u>24,670</u>	<u>(223,877)</u>	<u>(100,913)</u>	<u>57,869</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	187,850	526,551	181,292	-	895,693
Investment earnings	32,462	5,234	2,503	(8)	40,191
Interest expense	<u>(7,148)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,148)</u>
Total nonoperating revenues (expenses)	<u>213,164</u>	<u>531,785</u>	<u>183,795</u>	<u>(8)</u>	<u>928,736</u>
Income (loss) before transfers	<u>571,153</u>	<u>556,455</u>	<u>(40,082)</u>	<u>(100,921)</u>	<u>986,605</u>
TRANSFERS					
Transfers in	<u>320,655</u>	<u>-</u>	<u>-</u>	<u>27,480</u>	<u>348,135</u>
Change in net position	891,808	556,455	(40,082)	(73,441)	1,334,740
Net position - beginning 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>
Net position - end of year	<u>\$ 6,377,004</u>	<u>\$ 2,008,323</u>	<u>\$ 4,084,427</u>	<u>\$ 2,040,648</u>	<u>\$ 14,510,402</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	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	\$ 1,155,367	\$ 311,888	\$ 492,795	\$ 16,148	\$ 1,976,198
Other operating receipts	-	-	20,493	-	20,493
Payments to suppliers for goods and services	(504,827)	(179,290)	(511,133)	(37,326)	(1,232,576)
Payments to interfund provider of services	(27,410)	(30,000)	(11,412)	(1,797)	(70,619)
Net cash provided by (used for) operating activities	<u>623,130</u>	<u>102,598</u>	<u>(9,257)</u>	<u>(22,975)</u>	<u>693,496</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from general property taxes	190,566	516,546	180,274	-	887,386
Transfers in from other funds for noncapital related activity	-	-	-	27,480	27,480
Net cash provided by (used for) noncapital financing activities	<u>190,566</u>	<u>516,546</u>	<u>180,274</u>	<u>27,480</u>	<u>914,866</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfer in from other funds for capital related activity	320,655	-	-	-	320,655
Acquisition and construction of capital assets	(260,710)	-	(70,543)	-	(331,253)
Long term capital related planning payments	(320,655)	-	-	-	(320,655)
Principal and interest received on special assessment levy	19,981	-	-	-	19,981
Principal paid on debt	(30,687)	-	-	-	(30,687)
Interest and fiscal charges paid on debt	(7,547)	-	-	-	(7,547)
Net cash provided by (used for) capital and related financing activities	<u>(278,963)</u>	<u>-</u>	<u>(70,543)</u>	<u>-</u>	<u>(349,506)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,656,530)	(896,880)	(493,243)	(9,945)	(3,056,598)
Proceeds from sales and maturities of investments	1,222,379	320,871	401,744	5,002	1,949,996
Interest received on investments	27,773	8,159	3,360	19	39,311
Net cash provided by (used for) investing activities	<u>(406,378)</u>	<u>(567,850)</u>	<u>(88,139)</u>	<u>(4,924)</u>	<u>(1,067,291)</u>
Net increase (decrease) in cash and cash equivalents	128,355	51,294	12,335	(419)	191,565
Cash and cash equivalents at beginning of year	<u>47,621</u>	<u>6,448</u>	<u>3,183</u>	<u>731</u>	<u>57,983</u>
Cash and cash equivalents at end of year	<u>\$ 175,976</u>	<u>\$ 57,742</u>	<u>\$ 15,518</u>	<u>\$ 312</u>	<u>\$ 249,548</u>
Classified as:					
Current assets	\$ 175,624	\$ 57,742	\$ 15,068	\$ 312	\$ 248,746
Restricted assets	<u>352</u>	<u>-</u>	<u>450</u>	<u>-</u>	<u>802</u>
Totals	<u>\$ 175,976</u>	<u>\$ 57,742</u>	<u>\$ 15,518</u>	<u>\$ 312</u>	<u>\$ 249,548</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)	\$ 357,989	\$ 24,670	\$ (223,877)	\$ (100,913)	\$ 57,869
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	243,381	38,728	173,465	79,940	535,514
Bad debt expense	2,175	-	5,914	-	8,089
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	17,406	7,709	(96,023)	(2,910)	(73,818)
Decrease (increase) in due from other governments	-	-	(3,001)	(52)	(3,053)
Decrease (increase) in due from other funds	-	-	55,543	1,975	57,518
Decrease (increase) in prepaid insurance	34	(51)	(6)	-	(23)
Increase (decrease) in accounts payable	13,278	15,254	13,727	(1,015)	41,244
Increase (decrease) in due to other funds	(55,543)	(1,975)	(1,537)	-	(59,055)
Increase (decrease) in due to other governments	-	-	60,700	-	60,700
Increase (decrease) in refundable customer deposits	38,254	1,866	-	-	40,120
Increase (decrease) in on-behalf payments	6,156	16,397	5,838	-	28,391
Total adjustments	<u>265,141</u>	<u>77,928</u>	<u>214,620</u>	<u>77,938</u>	<u>635,627</u>
Net cash provided by (used for) operating activities	<u>\$ 623,130</u>	<u>\$ 102,598</u>	<u>\$ (9,257)</u>	<u>\$ (22,975)</u>	<u>\$ 693,496</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (19,464)</u>	<u>\$ (6,272)</u>	<u>\$ (1,748)</u>	<u>\$ (36)</u>	<u>\$ (27,520)</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, 2017

	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	\$ 200,655	\$ 312,257	\$ 280,892	\$ 14,797	\$ 808,601
Investments	2,785,312	4,296,587	2,713,854	221,986	10,017,739
Accounts receivable	-	14,768	-	-	14,768
Interest receivable	7,221	10,988	7,017	549	25,775
Other receivables	-	12	-	-	12
Intergovernmental receivable	-	27,818	-	-	27,818
Due from other funds	326	26,232	-	-	26,558
Due from component units	-	-	3,252	-	3,252
Prepaid items	19,973	16,294	84,726	-	120,993
Total current assets	<u>3,013,487</u>	<u>4,704,956</u>	<u>3,089,741</u>	<u>237,332</u>	<u>11,045,516</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	36,131	60,585	8,784	-	105,500
Accumulated depreciation	(25,254)	(138,827)	(8,784)	-	(172,865)
Net capital assets	<u>10,877</u>	<u>337,914</u>	<u>-</u>	<u>-</u>	<u>348,791</u>
Total noncurrent assets	<u>10,877</u>	<u>337,914</u>	<u>-</u>	<u>-</u>	<u>348,791</u>
Total assets	<u>3,024,364</u>	<u>5,042,870</u>	<u>3,089,741</u>	<u>237,332</u>	<u>11,394,307</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	-	268,935	-	-	268,935
LIABILITIES					
Current liabilities:					
Accounts payable	14,995	43,576	14,077	-	72,648
Accrued liabilities	-	25,957	-	-	25,957
Intergovernmental payable	-	1,990,696	-	-	1,990,696
Unearned revenue	-	18,244	-	-	18,244
Claims payable - current portion	16,303	545,290	215,872	521	777,986
Compensated absences	-	21,737	-	-	21,737
Total current liabilities	<u>31,298</u>	<u>2,645,500</u>	<u>229,949</u>	<u>521</u>	<u>2,907,268</u>
Noncurrent liabilities:					
Claims payable	8,152	-	431,743	-	439,895
Compensated absences	-	410	-	-	410
Other liabilities	-	5,260	-	-	5,260
Net pension liability	-	200,716	-	-	200,716
OPEB payable	-	11,115	-	-	11,115
Total noncurrent liabilities	<u>8,152</u>	<u>217,501</u>	<u>431,743</u>	<u>-</u>	<u>657,396</u>
Total liabilities	<u>39,450</u>	<u>2,863,001</u>	<u>661,692</u>	<u>521</u>	<u>3,564,664</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	-	35,269	-	-	35,269
NET POSITION					
Net investment in capital assets	10,877	337,914	-	-	348,791
Unrestricted	2,974,037	2,075,621	2,428,049	236,811	7,714,518
Total net position	<u>\$ 2,984,914</u>	<u>\$ 2,413,535</u>	<u>\$ 2,428,049</u>	<u>\$ 236,811</u>	<u>\$ 8,063,309</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	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	\$ 1,259,004	\$ 15,972,276	\$ 1,428,824	\$ 65,117	\$ 18,725,221
Other operating income	-	10,350	478,731	-	489,081
Total operating revenues	<u>1,259,004</u>	<u>15,982,626</u>	<u>1,907,555</u>	<u>65,117</u>	<u>19,214,302</u>
OPERATING EXPENSES					
Personal services	-	561,443	-	-	561,443
Employee benefits	-	185,187	-	-	185,187
Supplies	3,350	41,274	-	-	44,624
Contractual services	288,828	1,004,135	535,459	3	1,828,425
Depreciation	1,652	15,941	-	-	17,593
Insurance premiums	156,103	1,256,750	1,044,708	-	2,457,561
Claims	243,635	10,769,647	-	16,873	11,030,155
Total operating expenses	<u>693,568</u>	<u>13,834,377</u>	<u>1,580,167</u>	<u>16,876</u>	<u>16,124,988</u>
Operating income (loss)	<u>565,436</u>	<u>2,148,249</u>	<u>327,388</u>	<u>48,241</u>	<u>3,089,314</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	30,092	14,509	31,633	1,920	78,154
Gain (loss) on sale of assets	-	(518)	-	-	(518)
Total nonoperating revenues	<u>30,092</u>	<u>13,991</u>	<u>31,633</u>	<u>1,920</u>	<u>77,636</u>
Change in net position	595,528	2,162,240	359,021	50,161	3,166,950
Net position - beginning of year	2,389,386	251,295	2,069,028	186,650	4,896,359
Net position - end of year	<u>\$ 2,984,914</u>	<u>\$ 2,413,535</u>	<u>\$ 2,428,049</u>	<u>\$ 236,811</u>	<u>\$ 8,063,309</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	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	\$ 1,259,004	\$ 12,133,523	\$ 1,371,949	\$ 65,985	\$ 14,830,461
Receipts from insured	-	3,868,499	56,876	-	3,925,375
Payments for claims	(175,060)	(11,042,893)	(245,622)	(22,872)	(11,486,447)
Payments to suppliers for goods and services	(454,554)	(2,300,395)	(1,585,598)	(3)	(4,340,550)
Payments to employees for services and benefits	-	(719,234)	-	-	(719,234)
Net cash provided by (used for) operating activities	<u>629,390</u>	<u>1,939,501</u>	<u>(402,395)</u>	<u>43,110</u>	<u>2,209,606</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Subsidies received	-	1,665,018	-	-	1,665,018
Noncapital cash payments on behalf of local government	-	(2,041,909)	-	-	(2,041,909)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(376,891)</u>	<u>-</u>	<u>-</u>	<u>(376,891)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,193,409)	(4,545,635)	(2,194,332)	(151,335)	(9,084,711)
Proceeds from sales and maturities of investments	1,681,956	3,184,301	2,776,353	116,788	7,759,398
Interest received on investments	33,788	47,536	30,610	2,205	114,139
Net cash provided by (used for) investing activities	<u>(477,665)</u>	<u>(1,313,798)</u>	<u>612,631</u>	<u>(32,342)</u>	<u>(1,211,174)</u>
Net increase (decrease) in cash and and cash equivalents	151,725	248,812	210,236	10,768	621,541
Cash and cash equivalents at beginning of year	<u>48,930</u>	<u>63,445</u>	<u>70,656</u>	<u>4,029</u>	<u>187,060</u>
Cash and cash equivalents at end of year	<u>\$ 200,655</u>	<u>\$ 312,257</u>	<u>\$ 280,892</u>	<u>\$ 14,797</u>	<u>\$ 808,601</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)	\$ 565,436	\$ 2,148,249	\$ 327,388	\$ 48,241	\$ 3,089,314
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	15,941	-	-	17,593
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	(5,048)	-	-	(5,048)
Decrease (increase) in due from other governments	-	3,248	-	-	3,248
Decrease (increase) in due from other funds	(326)	2,572	3,426	868	6,540
Decrease (increase) in due from component units	-	-	(3,252)	-	(3,252)
Decrease (increase) in other receivables	40,318	12,682	-	-	53,000
Decrease (increase) in prepaid items	(8,555)	1,331	730	-	(6,494)
Decrease (increase) in pension related deferred outflows	-	101,754	-	-	101,754
Increase (decrease) in accounts payable	7,700	(8,431)	(1,284)	-	(2,015)
Increase (decrease) in accrued liabilities	-	117	-	-	117
Increase (decrease) in due to other funds/governments	(1,290)	-	(2,930)	-	(4,220)
Increase (decrease) in unearned revenue	-	13,143	-	-	13,143
Increase (decrease) in other liabilities	-	(9,379)	-	-	(9,379)
Increase (decrease) in claims payable	24,455	(273,246)	(726,473)	(5,999)	(981,263)
Increase (decrease) in OPEB payable	-	2,136	-	-	2,136
Increase (decrease) in pension related deferred inflows	-	(6,277)	-	-	(6,277)
Increase (decrease) in net pension liability	-	(59,291)	-	-	(59,291)
Total adjustments	<u>63,954</u>	<u>(208,748)</u>	<u>(729,783)</u>	<u>(5,131)</u>	<u>(879,708)</u>
Net cash provided by (used for) operating activities	<u>\$ 629,390</u>	<u>\$ 1,939,501</u>	<u>\$ (402,395)</u>	<u>\$ 43,110</u>	<u>\$ 2,209,606</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (20,180)</u>	<u>\$ (17,638)</u>	<u>\$ (19,662)</u>	<u>\$ (1,608)</u>	<u>\$ (59,088)</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
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance January 1, <u>2017</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2017</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 2,019	\$ 39,920	\$ 35,211	\$ 6,728
Investments	94,205	6,739	-	100,944
Interest receivable	165	85	-	250
Total assets	<u>\$ 96,389</u>	<u>\$ 46,744</u>	<u>\$ 35,211</u>	<u>\$ 107,922</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 96,389	\$ 46,744	\$ 35,211	\$ 107,922
Total liabilities	<u>\$ 96,389</u>	<u>\$ 46,744</u>	<u>\$ 35,211</u>	<u>\$ 107,922</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2017

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	\$ 68,614	\$ 33,836	\$ 134,128	\$ 83,151	\$ 512,422	\$ 23,769
Investments	1,025,643	505,384	2,012,267	1,247,478	323,713	356,605
Receivables (net of allowance for uncollectibles)						
Taxes	1,732,012	304,466	2,272,125	1,205,459	391,835	195,951
Accounts	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accrued interest receivable	2,902	1,274	5,838	3,295	917	911
Intergovernmental receivable	-	-	15,778	-	-	7,344
Due from primary government	-	-	-	1,221	-	-
Prepaid items and other assets	63,674	8,669	39,235	723	2,452	26,548
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	296,735	52,915
Depreciable, net	<u>1,023,563</u>	<u>984,757</u>	<u>1,969,138</u>	<u>525,768</u>	<u>754,193</u>	<u>855,529</u>
Total assets	<u>3,953,744</u>	<u>1,861,086</u>	<u>6,458,509</u>	<u>3,112,095</u>	<u>2,282,267</u>	<u>1,519,572</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	43,413	-	-	-	-
Pension related deferred outflows of resources	<u>363,040</u>	<u>-</u>	<u>493,431</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>363,040</u>	<u>43,413</u>	<u>493,431</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES						
Accounts payable and accruals	51,546	32,042	89,174	43,710	8,660	4,012
Intergovernmental payable	-	-	-	117,444	-	-
Due to primary government	3,252	-	444	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	31,281	-	-	-
Capital lease obligations	-	-	-	-	51,808	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	155,000	85,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	713,680	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	1,023,407	-	-	-	-
OPEB, pension and sick leave liability	<u>2,105,685</u>	<u>-</u>	<u>2,626,190</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,315,483</u>	<u>1,140,449</u>	<u>2,747,089</u>	<u>161,154</u>	<u>774,148</u>	<u>4,012</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	1,810,537	308,468	2,292,622	1,220,286	397,589	198,057
Pension related deferred inflows of resources	<u>161,247</u>	<u>-</u>	<u>219,160</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,971,784</u>	<u>308,468</u>	<u>2,511,782</u>	<u>1,220,286</u>	<u>397,589</u>	<u>198,057</u>
NET POSITION						
Net investment in capital assets	905,899	(57,537)	1,979,138	570,768	285,440	908,444
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	5,325	-	-	-	-
Unrestricted	<u>(876,382)</u>	<u>507,794</u>	<u>(286,069)</u>	<u>1,159,887</u>	<u>825,090</u>	<u>409,059</u>
Total net position	<u>\$ 29,517</u>	<u>\$ 455,582</u>	<u>\$ 1,693,069</u>	<u>\$ 1,730,655</u>	<u>\$ 1,110,530</u>	<u>\$ 1,317,503</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
\$ 27,469	\$ 3,432,032	\$ 39,022	\$ 103,656	\$ 36,731	\$ 116,069	\$ 165,742
407,613	-	585,430	1,706,184	551,068	1,741,338	895,963
378,512	574,958	370,618	957,016	359,463	706,512	628,731
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,337	504	1,540	4,215	1,427	4,392	-
-	-	-	6,718	-	2,377	-
-	-	-	-	-	-	-
6,565	4,461	18,771	3,840	12,129	4,938	12,359
-	-	-	-	-	-	-
-	67,013	-	-	-	-	-
-	-	-	-	-	-	-
122,487	3,931	17,550	1,498,740	-	67,151	-
<u>1,776,325</u>	<u>1,008,455</u>	<u>1,086,432</u>	<u>942,639</u>	<u>199,603</u>	<u>2,858,172</u>	<u>354,921</u>
<u>2,720,308</u>	<u>5,091,354</u>	<u>2,119,363</u>	<u>5,223,008</u>	<u>1,160,421</u>	<u>5,500,949</u>	<u>2,057,716</u>
-	-	-	-	-	-	-
27,856	-	31,979	122,663	32,206	43,772	-
<u>27,856</u>	<u>-</u>	<u>31,979</u>	<u>122,663</u>	<u>32,206</u>	<u>43,772</u>	<u>-</u>
9,066	24,317	16,220	39,584	35,001	14,080	30,778
-	-	-	-	-	-	-
-	-	-	8,672	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,115	-	-	8,622	671	3,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
166,336	-	150,379	197,750	33,611	93,847	26,938
<u>176,517</u>	<u>24,317</u>	<u>166,599</u>	<u>254,628</u>	<u>69,283</u>	<u>110,927</u>	<u>57,716</u>
384,864	-	378,508	1,000,417	364,184	716,420	-
12,372	-	14,204	16,086	4,224	5,740	-
<u>397,236</u>	<u>-</u>	<u>392,712</u>	<u>1,016,503</u>	<u>368,408</u>	<u>722,160</u>	<u>-</u>
1,898,812	1,012,386	1,103,982	2,435,870	199,603	2,925,323	354,921
-	67,013	-	-	-	-	-
-	-	-	-	-	-	-
275,599	3,987,638	488,049	1,638,670	555,333	1,786,311	1,645,079
<u>\$ 2,174,411</u>	<u>\$ 5,067,037</u>	<u>\$ 1,592,031</u>	<u>\$ 4,074,540</u>	<u>\$ 754,936</u>	<u>\$ 4,711,634</u>	<u>\$ 2,000,000</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2017

	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	\$ 688,553	\$ 365,497	\$ 391,840	\$ 1,296	\$ 170,744	\$ -
Investments	-	5,481,757	5,869,638	19,446	2,561,624	-
Receivables (net of allowance for uncollectibles)						
Taxes	475,384	5,845,249	3,286,702	-	1,473,665	-
Accounts	-	-	-	-	-	-
Other	-	40	-	-	-	-
Accrued interest receivable	-	16,030	15,434	48	6,418	-
Intergovernmental receivable	2,060	-	-	-	-	-
Due from primary government	-	-	-	-	-	262
Prepaid items and other assets	-	25,983	39,539	-	18,141	-
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Capital assets:						
Non-depreciable	671,695	4,558,193	405,132	-	1,167,136	10,000
Depreciable, net	439,851	19,136,408	5,237,879	81,397	3,890,641	80,760
Total assets	<u>2,277,543</u>	<u>35,429,157</u>	<u>15,246,164</u>	<u>102,187</u>	<u>9,288,369</u>	<u>91,022</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	-	-	-	-	-
Pension related deferred outflows of resources	-	407,936	408,203	-	52,639	-
Total deferred outflows of resources	-	<u>407,936</u>	<u>408,203</u>	-	<u>52,639</u>	-
LIABILITIES						
Accounts payable and accruals	273,047	1,082,328	109,124	942	145,002	262
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	400	-	2,000	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	32,750	20,777	-	1,610	-
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	345,000	-	-	-	-
Bonds payable	-	1,300,000	-	-	150,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	13,852,396	-	-	640,000	-
OPEB, pension and sick leave liability	-	752,214	1,012,517	-	54,707	-
Total liabilities	<u>273,047</u>	<u>17,364,688</u>	<u>1,142,818</u>	<u>942</u>	<u>993,319</u>	<u>262</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	-	5,984,592	3,301,910	-	1,540,497	-
Pension related deferred inflows of resources	-	53,498	53,533	-	6,903	-
Total deferred inflows of resources	-	<u>6,038,090</u>	<u>3,355,443</u>	-	<u>1,547,400</u>	-
NET POSITION						
Net investment in capital assets	860,750	12,366,326	5,643,011	81,397	4,155,240	90,760
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	67,989	-	-	-	-
Unrestricted	1,143,746	-	5,513,095	19,848	2,645,049	-
Total net position	<u>\$ 2,004,496</u>	<u>\$ 12,434,315</u>	<u>\$ 11,156,106</u>	<u>\$ 101,245</u>	<u>\$ 6,800,289</u>	<u>\$ 90,760</u>

Community Center & Playground District			Sewer District	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 12 of Ward 4	Communications District	Public Trust Authority	Coroner
\$ -	\$ 52,614	\$ 2,061,612	\$ 1,676	\$ 220,478	\$ 1,667,031	\$ 2,948
-	789,346	-	25,150	3,307,758	2,708,768	44,233
-	191,413	679,066	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	387,349	-	-
-	1,990	-	63	8,187	3,625	171
-	-	-	-	141,985	-	216,623
272	-	-	-	-	-	-
-	3,577	41,903	-	3,932	-	3,273
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-
-	21,412	1,934,470	60,075	2,149,540	-	48,742
<u>25,772</u>	<u>1,075,352</u>	<u>4,772,413</u>	<u>86,964</u>	<u>6,219,229</u>	<u>4,379,424</u>	<u>315,990</u>
-	-	-	-	-	-	-
-	-	-	-	691,572	-	155,340
-	-	-	-	691,572	-	155,340
272	2,262	36,943	-	357,283	3,417	115,806
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	250	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	43,607	-	9,270
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	964,134	-	242,753
<u>272</u>	<u>2,512</u>	<u>36,943</u>	<u>-</u>	<u>1,365,024</u>	<u>3,417</u>	<u>367,829</u>
-	194,602	-	-	-	-	-
-	-	-	-	90,695	-	20,372
-	194,602	-	-	90,695	-	20,372
25,500	36,412	1,989,832	60,075	2,149,540	-	48,742
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	841,826	2,745,638	26,889	3,305,542	4,376,007	34,387
<u>\$ 25,500</u>	<u>\$ 878,238</u>	<u>\$ 4,735,470</u>	<u>\$ 86,964</u>	<u>\$ 5,455,082</u>	<u>\$ 4,376,007</u>	<u>\$ 83,129</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2017

	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	\$ 2,073,234	\$ 7,931,471	\$ 3,278,048	\$ 57,034	\$ 70,787
Investments	4,612,288	1,820,627	-	85,858	970,633
Receivables (net of allowance for uncollectibles)					
Taxes	2,794,875	3,268,499	-	-	868,089
Accounts	-	-	314,302	97,489	23,715
Other	2,814	1,750	-	242	-
Accrued interest receivable	12,007	2,312	851	-	2,684
Intergovernmental receivable	230,975	353,598	-	-	107,319
Due from primary government	-	-	-	-	-
Prepaid items and other assets	3,465	9,953	-	26,849	11,971
Inventory	-	-	106,713	-	-
Restricted assets:					
Cash and cash equivalents	-	-	341,654	516,513	-
Investments	-	-	-	188,340	93,745
Capital assets:					
Non-depreciable	-	-	733,818	27,200	216,234
Depreciable, net	51,825	309,179	10,849,466	3,274,135	5,849,680
Total assets	<u>9,781,483</u>	<u>13,697,389</u>	<u>15,624,852</u>	<u>4,273,660</u>	<u>8,214,857</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	-	-	-	-	-
Pension related deferred outflows of resources	904,473	1,638,268	-	-	32,396
Total deferred outflows of resources	<u>904,473</u>	<u>1,638,268</u>	<u>-</u>	<u>-</u>	<u>32,396</u>
LIABILITIES					
Accounts payable and accruals	140,939	383,844	35,777	65,777	15,992
Intergovernmental payable	33,141	-	1,106,008	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	-	8,721	6,784	12,286
Refundable customer deposits	-	-	233,880	194,866	23,875
Current portion of long-term liabilities:					
Compensated absences	40,064	325,143	-	-	1,103
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	14,830	-	-
Bonds payable	-	-	315,000	296,000	55,000
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-
Bonds payable	-	-	330,000	1,291,000	1,191,000
OPEB, pension and sick leave liability	1,336,461	3,378,836	-	-	28,432
Total liabilities	<u>1,550,605</u>	<u>4,087,823</u>	<u>2,044,216</u>	<u>1,854,427</u>	<u>1,327,688</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	2,837,084	3,317,861	-	-	-
Pension related deferred inflows of resources	118,615	331,939	-	-	4,249
Total deferred inflows of resources	<u>2,955,699</u>	<u>3,649,800</u>	<u>-</u>	<u>-</u>	<u>4,249</u>
NET POSITION					
Net investment in capital assets	51,825	309,179	10,923,454	1,714,335	4,818,061
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	292,352	129,209
Unrestricted	6,127,827	7,288,855	2,657,182	412,546	1,968,046
Total net position	<u>\$ 6,179,652</u>	<u>\$ 7,598,034</u>	<u>\$ 13,580,636</u>	<u>\$ 2,419,233</u>	<u>\$ 6,915,316</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
\$ 591,564	\$ 574,190	\$ 154,001	\$ 966,400	\$ 121,439	\$ 3,385	\$ 26,222,483
-	3,628,089	-	-	867,159	50,784	44,201,844
-	358,468	-	-	626,273	-	29,945,341
100,550	296,636	130,135	65,996	27,070	-	1,055,893
-	-	582	7,068	11,602	-	411,447
-	-	-	-	2,608	130	101,110
-	-	-	-	-	-	1,084,777
-	-	-	-	44,038	-	45,793
13,685	10,649	20,828	32,119	10,873	-	481,104
-	179,298	-	-	-	-	286,011
357,641	93,471	449,279	203,402	89,444	-	2,118,417
-	67,242	238,549	-	118,412	-	706,288
26,857	165,831	106,422	50,480	63,204	-	10,472,609
<u>2,773,082</u>	<u>7,718,866</u>	<u>3,123,598</u>	<u>2,299,637</u>	<u>9,757,140</u>	-	<u>93,427,278</u>
<u>3,863,379</u>	<u>13,092,740</u>	<u>4,223,394</u>	<u>3,625,102</u>	<u>11,739,262</u>	<u>54,299</u>	<u>210,560,395</u>
-	-	-	-	5,999	-	49,412
-	-	-	111,013	62,053	-	5,578,840
-	-	-	111,013	68,052	-	5,628,252
31,037	63,442	69,901	57,303	13,876	-	3,402,766
-	-	-	-	-	-	1,256,593
-	-	-	-	-	-	12,368
-	-	-	100,002	-	-	100,002
-	-	-	-	-	-	2,650
11,932	-	6,566	242	18,189	-	64,720
101,650	-	169,770	103,400	54,000	-	881,441
-	-	-	-	8,392	-	527,405
-	-	-	-	-	-	51,808
-	-	26,500	42,207	-	-	428,537
75,000	330,000	220,000	-	144,897	-	3,125,897
-	-	-	-	-	-	713,680
-	-	185,500	32,745	-	-	218,245
1,665,000	340,000	1,460,000	-	3,713,729	-	25,506,532
-	37,195	68,753	122,328	66,311	-	13,465,377
<u>1,884,619</u>	<u>770,637</u>	<u>2,206,990</u>	<u>458,227</u>	<u>4,019,394</u>	-	<u>49,758,021</u>
-	-	-	-	-	-	26,248,498
-	-	-	14,267	8,138	-	1,135,242
-	-	-	14,267	8,138	-	27,383,740
1,059,939	7,214,697	1,338,020	2,275,165	5,967,717	-	77,703,026
-	-	-	-	-	-	67,013
168,673	-	264,992	-	185,936	-	1,114,476
750,148	5,107,406	413,392	988,456	1,626,129	54,299	60,162,371
<u>\$ 1,978,760</u>	<u>\$ 12,322,103</u>	<u>\$ 2,016,404</u>	<u>\$ 3,263,621</u>	<u>\$ 7,779,782</u>	<u>\$ 54,299</u>	<u>\$ 139,046,886</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	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	\$ 1,912,211	\$ 316,260	\$ 2,547,690	\$ 1,042,967	\$ 300,168	\$ 182,933
PROGRAM REVENUES						
Charges for services	-	-	-	-	-	-
Operating grants and contributions	87,201	-	123,861	-	-	14,164
Capital grants and contributions	-	19,465	-	-	-	23,010
Total program revenues	<u>87,201</u>	<u>19,465</u>	<u>123,861</u>	<u>-</u>	<u>-</u>	<u>37,174</u>
Net program (expenses) revenues	<u>(1,825,010)</u>	<u>(296,795)</u>	<u>(2,423,829)</u>	<u>(1,042,967)</u>	<u>(300,168)</u>	<u>(145,759)</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	1,622,015	287,255	2,234,039	1,181,662	330,168	182,548
Grants and contributions not restricted to specific program	255,613	25,041	60,566	36,629	27,162	12,296
Investment earnings	15,293	5,696	35,450	16,235	6,637	3,810
Gain on sale of capital assets	-	760	5,559	-	-	3,913
Gain on early extinguishment of bonds	3,420	-	-	-	-	-
Miscellaneous revenue	-	3,125	101,847	-	-	-
Special item - loss on disposal of operations	-	-	-	-	-	-
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	<u>1,896,341</u>	<u>321,877</u>	<u>2,437,461</u>	<u>1,234,526</u>	<u>363,967</u>	<u>202,567</u>
Change in net position	71,331	25,082	13,632	191,559	63,799	56,808
Net position beginning of year	<u>(41,814)</u>	<u>430,500</u>	<u>1,679,437</u>	<u>1,539,096</u>	<u>1,046,731</u>	<u>1,260,695</u>
Net position end of year	<u>\$ 29,517</u>	<u>\$ 455,582</u>	<u>\$ 1,693,069</u>	<u>\$ 1,730,655</u>	<u>\$ 1,110,530</u>	<u>\$ 1,317,503</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
\$ 504,471	\$ 393,037	\$ 639,945	\$ 686,856	\$ 308,375	\$ 529,619	\$ 581,699
-	-	-	-	-	-	-
6,000	-	6,000	6,718	8,884	2,377	-
<u>50,000</u>	<u>-</u>	<u>14,859</u>	<u>434,905</u>	<u>-</u>	<u>37,053</u>	<u>-</u>
<u>56,000</u>	<u>-</u>	<u>20,859</u>	<u>441,623</u>	<u>8,884</u>	<u>39,430</u>	<u>-</u>
<u>(448,471)</u>	<u>(393,037)</u>	<u>(619,086)</u>	<u>(245,233)</u>	<u>(299,491)</u>	<u>(490,189)</u>	<u>(581,699)</u>
357,217	561,242	478,809	974,693	353,268	661,980	603,296
35,765	68,193	35,811	37,976	8,607	18,071	6,946
7,190	5,426	9,126	15,595	5,998	17,964	9,535
5,943	85,266	-	71,225	-	11,351	16,005
-	-	-	-	-	-	-
6,250	2,394	16,813	3,284	3,665	1,172	20
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>412,365</u>	<u>722,521</u>	<u>540,559</u>	<u>1,102,773</u>	<u>371,538</u>	<u>710,538</u>	<u>635,802</u>
(36,106)	329,484	(78,527)	857,540	72,047	220,349	54,103
<u>2,210,517</u>	<u>4,737,553</u>	<u>1,670,558</u>	<u>3,217,000</u>	<u>682,889</u>	<u>4,491,285</u>	<u>1,945,897</u>
<u>\$ 2,174,411</u>	<u>\$ 5,067,037</u>	<u>\$ 1,592,031</u>	<u>\$ 4,074,540</u>	<u>\$ 754,936</u>	<u>\$ 4,711,634</u>	<u>\$ 2,000,000</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	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	\$ 425,492	\$ 6,227,701	\$ 3,103,693	\$ 8,583	\$ 899,393	\$ 27,790
PROGRAM REVENUES						
Charges for services	-	285,603	68,409	-	1,917	-
Operating grants and contributions	-	-	-	-	-	5,380
Capital grants and contributions	-	1,349	-	-	-	26,179
Total program revenues	<u>-</u>	<u>286,952</u>	<u>68,409</u>	<u>-</u>	<u>1,917</u>	<u>31,559</u>
Net program (expenses) revenues	<u>(425,492)</u>	<u>(5,940,749)</u>	<u>(3,035,284)</u>	<u>(8,583)</u>	<u>(897,476)</u>	<u>3,769</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	478,597	6,286,456	3,264,474	-	1,500,869	-
Grants and contributions not restricted to specific program	3,090	7,393	5,200	-	20,574	-
Investment earnings	-	124,744	73,635	214	25,789	-
Gain on sale of capital assets	-	-	4,150	-	-	-
Gain on early extinguishment of bonds	-	-	-	-	-	-
Miscellaneous revenue	17,181	20,408	37,009	-	1,409	-
Special item - loss on disposal of operations	-	-	-	-	-	-
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	<u>498,868</u>	<u>6,439,001</u>	<u>3,384,468</u>	<u>214</u>	<u>1,548,641</u>	<u>-</u>
Change in net position	73,376	498,252	349,184	(8,369)	651,165	3,769
Net position beginning of year	<u>1,931,120</u>	<u>11,936,063</u>	<u>10,806,922</u>	<u>109,614</u>	<u>6,149,124</u>	<u>86,991</u>
Net position end of year	<u>\$ 2,004,496</u>	<u>\$ 12,434,315</u>	<u>\$ 11,156,106</u>	<u>\$ 101,245</u>	<u>\$ 6,800,289</u>	<u>\$ 90,760</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			
\$ 30,415	\$ 142,350	\$ 539,943	\$ 2,427	\$ 191,251	\$ 4,452,990	\$ 133,009	\$ 1,171,266
-	6,434	30,233	-	2,920	3,962,910	33,792	602,301
10,965	-	11,980	-	190,408	316,847	-	462,669
19,450	-	-	-	-	-	-	-
<u>30,415</u>	<u>6,434</u>	<u>42,213</u>	<u>-</u>	<u>193,328</u>	<u>4,279,757</u>	<u>33,792</u>	<u>1,064,970</u>
-	(135,916)	(497,730)	(2,427)	2,077	(173,233)	(99,217)	(106,296)
-	180,233	666,499	-	-	-	-	-
-	3,255	9,299	-	-	-	-	-
-	9,733	2,545	275	761	35,086	-	1,315
-	-	-	-	-	6	-	-
-	-	-	-	-	-	305,881	-
-	-	100	-	-	8,963	-	4,218
-	-	-	-	(8,615)	-	-	-
-	-	-	-	-	-	-	-
-	<u>193,221</u>	<u>678,443</u>	<u>275</u>	<u>(7,854)</u>	<u>44,055</u>	<u>305,881</u>	<u>5,533</u>
-	57,305	180,713	(2,152)	(5,777)	(129,178)	206,664	(100,763)
<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>
<u>\$ 25,500</u>	<u>\$ 878,238</u>	<u>\$ 4,735,470</u>	<u>\$ 86,964</u>	<u>\$ -</u>	<u>\$ 5,455,082</u>	<u>\$ 4,376,007</u>	<u>\$ 83,129</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<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	\$ 7,042,830	\$ 11,723,721	\$ 2,661,002	\$ 1,204,051	\$ 492,538
PROGRAM REVENUES					
Charges for services	1,580,506	7,496,462	3,013,559	1,040,186	231,355
Operating grants and contributions	3,072,130	1,695,940	-	-	-
Capital grants and contributions	-	-	<u>235,002</u>	-	<u>993,859</u>
Total program revenues	<u>4,652,636</u>	<u>9,192,402</u>	<u>3,248,561</u>	<u>1,040,186</u>	<u>1,225,214</u>
Net program (expenses) revenues	<u>(2,390,194)</u>	<u>(2,531,319)</u>	<u>587,559</u>	<u>(163,865)</u>	<u>732,676</u>
GENERAL REVENUES AND SPECIAL ITEMS					
Property taxes	2,825,773	3,305,069	-	174,447	920,167
Grants and contributions not restricted to specific program	74,872	-	-	-	-
Investment earnings	60,168	25,340	3,940	553	8,130
Gain on sale of capital assets	-	6,895	-	-	-
Gain on early extinguishment of bonds	-	-	-	-	-
Miscellaneous revenue	24,212	172,532	-	12,818	4,861
Special item - loss on disposal of operations	-	-	-	-	-
Special item - lawsuit settlement	-	<u>73,635</u>	-	-	-
Total general revenues and special items	<u>2,985,025</u>	<u>3,583,471</u>	<u>3,940</u>	<u>187,818</u>	<u>933,158</u>
Change in net position	594,831	1,052,152	591,499	23,953	1,665,834
Net position beginning of year	<u>5,584,821</u>	<u>6,545,882</u>	<u>12,989,137</u>	<u>2,395,280</u>	<u>5,249,482</u>
Net position end of year	<u>\$ 6,179,652</u>	<u>\$ 7,598,034</u>	<u>\$ 13,580,636</u>	<u>\$ 2,419,233</u>	<u>\$ 6,915,316</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		
\$ 733,459	\$ 1,874,071	\$ 1,056,634	\$ 785,997	\$ 841,933	\$ 7,537	\$	\$ 55,726,307
718,704	2,166,679	908,209	477,903	243,301	-		22,871,383
-	-	-	-	-	-		6,021,524
-	34,420	-	56,000	85,663	-		2,031,214
<u>718,704</u>	<u>2,201,099</u>	<u>908,209</u>	<u>533,903</u>	<u>328,964</u>	<u>-</u>		<u>30,924,121</u>
<u>(14,755)</u>	<u>327,028</u>	<u>(148,425)</u>	<u>(252,094)</u>	<u>(512,969)</u>	<u>(7,537)</u>		<u>(24,802,186)</u>
-	362,235	248,347	331,544	625,055	-		30,997,957
11,771	4,724	-	3,191	-	-		772,045
600	34,319	1,898	772	13,052	646		577,470
-	7,668	-	-	-	-		218,741
-	-	-	-	-	-		309,301
25,295	91,136	32,225	540	11,624	-		603,101
-	-	-	-	-	-		(8,615)
-	-	-	-	-	-		73,635
<u>37,666</u>	<u>500,082</u>	<u>282,470</u>	<u>336,047</u>	<u>649,731</u>	<u>646</u>		<u>33,543,635</u>
22,911	827,110	134,045	83,953	136,762	(6,891)		8,741,449
<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>130,305,437</u>
<u>\$ 1,978,760</u>	<u>\$ 12,322,103</u>	<u>\$ 2,016,404</u>	<u>\$ 3,263,621</u>	<u>\$ 7,779,782</u>	<u>\$ 54,299</u>	<u>\$</u>	<u>\$ 139,046,886</u>



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2017

	<u>2017</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 30,166,342
Buildings	99,269,223
Improvements other than buildings	62,672,132
Roads	404,411,430
Bridges	30,854,472
Equipment	38,494,355
Construction in progress	<u>32,106,705</u>
 Total governmental funds capital assets	 <u><u>\$ 697,974,659</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 \$521,656 (\$172,865 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 \$98,878,725 (inclusive of \$172,865 for internal services funds) which is included in the statement of net position.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2017

<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	\$ 13,962,104	\$ 843,978	\$ -
Finance	-	-	-	-
Facility Management	1,581,273	15,790,106	20,612,381	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>174,569</u>	<u>-</u>
Total general government	4,541,080	30,423,894	21,630,928	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,390	118,367	-
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>	<u>-</u>
Total public safety	562,502	21,356,084	4,649,769	-
Public works	16,541,760	5,656,690	2,772,511	404,411,430
Sanitation	-	-	3,772,294	-
Health and welfare	401,084	11,346,335	1,641,838	-
Culture and recreation	8,119,916	29,925,962	28,179,751	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 30,166,342</u>	<u>\$ 99,269,223</u>	<u>\$ 62,672,132</u>	<u>\$ 404,411,430</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 \$521,656 (\$172,865 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 \$98,878,725 (inclusive of \$172,865 for internal services funds) which is included in the statement of net position.

Bridges	Equipment	Total
\$ -	\$ 106,026	\$ 17,371,915
-	114,988	114,988
-	1,193,602	39,177,362
-	47,917	47,917
-	38,171	38,171
-	365,735	365,735
-	<u>1,044,432</u>	<u>2,390,685</u>
-	2,910,871	59,506,773
-	1,730,705	1,730,705
-	627,011	4,563,947
-	1,223,661	2,338,418
-	1,354,295	2,153,563
-	1,393,816	21,296,317
-	<u>286,081</u>	<u>1,100,974</u>
-	6,615,569	33,183,924
30,854,472	17,476,063	477,712,926
-	843,598	4,615,892
-	3,347,223	16,736,480
-	6,669,302	72,894,931
-	<u>631,729</u>	<u>1,217,028</u>
<u>\$ 30,854,472</u>	<u>\$ 38,494,355</u>	\$ 665,867,954
		<u>32,106,705</u>
		<u>\$ 697,974,659</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, 2017

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2017</u>
General government:				
Administrative	\$ 17,386,486	\$ 10,475	\$ 25,047	\$ 17,371,914
Finance	114,988	-	-	114,988
Facility Management	38,391,868	1,210,644	26,601	39,575,911
Human Resources	47,918	-	-	47,918
Elections	38,171	-	-	38,171
Cable Access Channel	393,297	-	27,562	365,735
Other	<u>2,457,501</u>	<u>9,896</u>	<u>20,843</u>	<u>2,446,554</u>
Total general government	<u>58,830,229</u>	<u>1,231,015</u>	<u>100,053</u>	<u>59,961,191</u>
Public safety:				
Office of Emergency Preparedness	1,686,425	44,280	-	1,730,705
Office of Juvenile Justice Services	5,403,145	262,952	18,219	5,647,878
Animal Control	2,310,817	269,886	57,610	2,523,093
Fire protection	2,211,607	24,872	82,916	2,153,563
Correctional institution	21,315,049	46,891	-	21,361,940
Other	<u>1,319,048</u>	<u>1,492,700</u>	<u>93,460</u>	<u>2,718,288</u>
Total public safety	<u>34,246,091</u>	<u>2,141,581</u>	<u>252,205</u>	<u>36,135,467</u>
Public works				
Sanitation	469,144,932	48,070,729	13,498,314	503,717,347
Health and welfare	3,541,615	1,684,769	48,748	5,177,636
Culture and recreation	16,053,890	906,583	204,222	16,756,251
Economic development	70,693,518	5,022,018	705,798	75,009,738
Economic development	<u>1,206,357</u>	<u>120,789</u>	<u>110,117</u>	<u>1,217,029</u>
Total other functions	<u>560,640,312</u>	<u>55,804,888</u>	<u>14,567,199</u>	<u>601,878,001</u>
Total governmental funds capital assets allocated to functions	<u>\$ 653,716,632</u>	<u>\$ 59,177,484</u>	<u>\$ 14,919,457</u>	<u>\$ 697,974,659</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 \$521,656 (\$172,865 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 \$98,878,725 (inclusive of \$172,865 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, 2017

	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	\$ 68,614	\$ 33,836	\$ 134,128	\$ 83,151	\$ 512,422
Investments	1,025,643	505,384	2,012,267	1,247,478	323,713
Receivables (net of allowances for uncollectibles):					
Taxes	1,732,012	304,466	2,272,125	1,205,459	391,835
Interest receivable	2,902	1,274	5,838	3,295	917
Other receivables	-	-	-	-	-
Intergovernmental receivable	-	-	15,778	-	-
Due from primary government	-	-	-	1,221	-
Prepaid items	63,674	8,669	39,235	723	2,452
Other assets	-	-	-	-	-
Total assets	\$ 2,892,845	\$ 853,629	\$ 4,479,371	\$ 2,541,327	\$ 1,231,339
LIABILITIES					
Accounts payable	\$ 9,563	\$ 5,434	\$ 24,150	\$ 43,710	\$ 4,692
Accrued liabilities	36,858	931	65,024	-	-
Due to primary government	3,252	-	444	-	-
Intergovernmental payable	-	-	-	117,444	-
Retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	49,673	6,365	89,618	161,154	4,692
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	1,810,537	308,468	2,292,622	1,220,286	397,589
FUND BALANCES					
Nonspendable	63,674	8,669	39,235	723	2,452
Restricted for:					
Debt Service	36,638	31,002	-	-	-
Capital Improvement	-	-	-	-	490,003
Unassigned	932,323	499,125	2,057,896	1,159,164	336,603
Total fund balances	1,032,635	538,796	2,097,131	1,159,887	829,058
Total liabilities, deferred inflows of resources and fund balances	\$ 2,892,845	\$ 853,629	\$ 4,479,371	\$ 2,541,327	\$ 1,231,339

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
\$ 23,769	\$ 27,469	\$ 39,022	\$ 103,656	\$ 36,731	\$ 116,069
356,605	407,613	585,430	1,706,184	551,068	1,741,338
195,951	378,512	370,618	957,016	359,463	706,512
911	1,337	1,540	4,215	1,427	4,392
-	-	-	-	-	-
7,344	-	-	6,718	-	2,377
-	-	-	-	-	-
26,548	6,565	18,771	3,840	12,129	4,938
-	-	-	-	-	-
<u>\$ 611,128</u>	<u>\$ 821,496</u>	<u>\$ 1,015,381</u>	<u>\$ 2,781,629</u>	<u>\$ 960,818</u>	<u>\$ 2,575,626</u>
\$ 3,503	\$ 4,391	\$ 8,324	\$ 26,975	\$ 31,659	\$ 7,681
-	4,675	7,896	12,134	3,342	6,399
-	-	-	8,672	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,503</u>	<u>9,066</u>	<u>16,220</u>	<u>47,781</u>	<u>35,001</u>	<u>14,080</u>
<u>198,057</u>	<u>384,864</u>	<u>378,508</u>	<u>1,000,417</u>	<u>364,184</u>	<u>716,420</u>
26,548	6,565	18,771	3,840	12,129	4,938
-	-	-	-	-	-
-	-	-	-	-	-
<u>383,020</u>	<u>421,001</u>	<u>601,882</u>	<u>1,729,591</u>	<u>549,504</u>	<u>1,840,188</u>
<u>409,568</u>	<u>427,566</u>	<u>620,653</u>	<u>1,733,431</u>	<u>561,633</u>	<u>1,845,126</u>
<u>\$ 611,128</u>	<u>\$ 821,496</u>	<u>\$ 1,015,381</u>	<u>\$ 2,781,629</u>	<u>\$ 960,818</u>	<u>\$ 2,575,626</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2017

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>	<u>No. 7 of Ward 2</u>
ASSETS					
Cash and cash equivalents	\$ 365,497	\$ 391,840	\$ 1,296	\$ 170,744	\$ -
Investments	5,481,757	5,869,638	19,446	2,561,624	-
Receivables (net of allowances for uncollectibles):					
Taxes	5,845,249	3,286,702	-	1,473,665	-
Interest receivable	16,030	15,434	48	6,418	-
Other receivables	40	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	262
Prepaid items	25,983	39,539	-	18,141	-
Other assets	-	-	-	-	-
Total assets	<u>\$ 11,734,556</u>	<u>\$ 9,603,153</u>	<u>\$ 20,790</u>	<u>\$ 4,230,592</u>	<u>\$ 262</u>
LIABILITIES					
Accounts payable	\$ 541,133	\$ 48,763	\$ 942	\$ 122,019	\$ 262
Accrued liabilities	56,743	48,535	-	5,811	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Retainage payable	181,032	10,703	-	10,703	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	345,000	-	-	-	-
Other liabilities	-	400	-	2,000	-
Total liabilities	<u>1,123,908</u>	<u>108,401</u>	<u>942</u>	<u>140,533</u>	<u>262</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>5,984,592</u>	<u>3,301,910</u>	<u>-</u>	<u>1,540,497</u>	<u>-</u>
FUND BALANCES					
Nonspendable	25,983	39,539	-	18,141	-
Restricted for:					
Debt Service	291,346	-	-	-	-
Capital Improvement	3,811,535	-	-	-	-
Unassigned	<u>497,192</u>	<u>6,153,303</u>	<u>19,848</u>	<u>2,531,421</u>	<u>-</u>
Total fund balances	<u>4,626,056</u>	<u>6,192,842</u>	<u>19,848</u>	<u>2,549,562</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,734,556</u>	<u>\$ 9,603,153</u>	<u>\$ 20,790</u>	<u>\$ 4,230,592</u>	<u>\$ 262</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		
\$ -	\$ 52,614	\$ 1,676	\$ 220,478	\$ 2,948
-	789,346	25,150	3,307,758	44,233
-	191,413	-	-	-
-	1,990	63	8,187	171
-	-	-	378,398	-
-	-	-	141,985	171,681
272	-	-	-	-
-	3,577	-	3,932	3,273
-	-	-	-	-
<u>\$ 272</u>	<u>\$ 1,038,940</u>	<u>\$ 26,889</u>	<u>\$ 4,060,738</u>	<u>\$ 222,306</u>
\$ 272	\$ 2,262	\$ -	\$ 224,373	\$ 38,421
-	-	-	71,537	69,918
-	-	-	-	-
-	-	-	-	-
-	-	-	61,373	-
-	-	-	-	-
-	-	-	-	-
-	250	-	-	-
<u>272</u>	<u>2,512</u>	<u>-</u>	<u>357,283</u>	<u>108,339</u>
-	194,602	-	-	-
-	3,577	-	3,932	3,273
-	-	-	-	-
-	-	-	-	-
-	838,249	26,889	3,699,523	110,694
-	841,826	26,889	3,703,455	113,967
<u>\$ 272</u>	<u>\$ 1,038,940</u>	<u>\$ 26,889</u>	<u>\$ 4,060,738</u>	<u>\$ 222,306</u>

continued



CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2017

	14th Judicial District		
	Criminal Court Fund	District Attorney	Calcasieu Parish Gaming Revenue District
ASSETS			
Cash and cash equivalents	\$ 2,073,234	\$ 7,931,471	\$ 1,772
Investments	4,612,288	1,820,627	-
Receivables (net of allowances for uncollectibles):			
Taxes	2,794,875	3,268,499	-
Interest receivable	12,007	2,312	-
Other receivables	2,814	-	11,403,904
Intergovernmental receivable	230,975	353,598	-
Due from other funds	-	-	-
Prepaid items	3,465	9,953	-
Other assets	-	1,750	-
Total assets	<u>\$ 9,729,658</u>	<u>\$ 13,388,210</u>	<u>\$ 11,405,676</u>
LIABILITIES			
Accounts payable	\$ 44,206	\$ 202,626	\$ -
Accrued liabilities	94,892	176,568	-
Due to primary government	-	-	-
Intergovernmental payable	33,141	-	8,736,904
Retainage payable	-	-	-
Contracts payable	-	-	2,667,000
Tax anticipation note payable	-	-	-
Other liabilities	-	-	1,772
Total liabilities	<u>172,239</u>	<u>379,194</u>	<u>11,405,676</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>2,837,084</u>	<u>3,317,861</u>	<u>-</u>
FUND BALANCES			
Nonspendable	3,465	9,953	-
Restricted for:			
Debt Service	-	-	-
Capital Improvement	-	-	-
Unassigned	<u>6,716,870</u>	<u>9,681,202</u>	<u>-</u>
Total fund balances	<u>6,720,335</u>	<u>9,691,155</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,729,658</u>	<u>\$ 13,388,210</u>	<u>\$ 11,405,676</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017**

	Fire Protection District		
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4
Fund balances - total governmental funds	\$ 1,032,635	\$ 538,796	\$ 2,097,131
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	3,143,194	2,208,165	3,603,247
Less accumulated depreciation	(2,082,295)	(1,200,708)	(1,624,109)
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	(155,000)	(1,115,000)	-
Deferred premium and discount	-	6,593	-
Deferred amount on refunding	-	43,413	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(31,281)
Accrued interest payable	(5,125)	(25,677)	-
Other liabilities	-	-	-
OPEB liability	(408,734)	-	(319,758)
Pension liability	(1,696,951)	-	(2,306,432)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	201,793	-	274,271
Net position of governmental activities	\$ 29,517	\$ 455,582	\$ 1,693,069

Fire Protection District					Gravity Drainage District		
<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>	<u>No. 8 of Ward 1</u>	<u>No. 9 of Ward 2</u>	<u>No. 6 of Ward 5 & 6</u>
\$ 1,159,887	\$ 829,058	\$ 409,568	\$ 427,566	\$ 620,653	\$ 1,733,431	\$ 561,633	\$ 1,845,126
2,010,620	1,813,385	1,461,851	3,323,802	2,682,044	3,077,898	577,820	3,802,345
(1,439,852)	(762,457)	(553,407)	(1,424,990)	(1,578,062)	(636,519)	(378,217)	(877,022)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(765,488)	-	-	-	-	-	-
-	-	-	(1,115)	-	(8,622)	(671)	(3,000)
-	(3,460)	-	-	-	-	-	-
-	-	-	-	-	(1,777)	(75)	(464)
-	-	-	(36,131)	(900)	(104,425)	(9,500)	(60,715)
-	-	-	(130,205)	(149,479)	(91,548)	(24,036)	(32,668)
-	(508)	(509)	-	-	(475)	-	-
-	-	-	15,484	17,775	106,577	27,982	38,032
<u>\$ 1,730,655</u>	<u>\$ 1,110,530</u>	<u>\$ 1,317,503</u>	<u>\$ 2,174,411</u>	<u>\$ 1,592,031</u>	<u>\$ 4,074,540</u>	<u>\$ 754,936</u>	<u>\$ 4,711,634</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017**

	<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	\$ 4,626,056	\$ 6,192,842	\$ 19,848	\$ 2,549,562
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	30,597,883	9,411,851	205,573	7,511,239
Less accumulated depreciation	(6,903,282)	(3,768,840)	(124,176)	(2,453,462)
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	(13,975,000)	-	-	(790,000)
Deferred premium and discount	(1,177,396)	-	-	-
Deferred amount on refunding	-	-	-	-
Compensated absences	(32,750)	(20,777)	-	(1,610)
Accrued interest payable	(287,053)	-	-	(6,469)
Other liabilities	(12,051)	(7,001)	-	(909)
OPEB liability	(435,705)	(700,859)	-	(14,511)
Pension liability	(304,458)	(304,657)	-	(39,287)
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.				
	(16,367)	(1,123)	-	-
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>354,438</u>	<u>354,670</u>	<u>-</u>	<u>45,736</u>
Net position of governmental activities	<u>\$ 12,434,315</u>	<u>\$ 11,156,106</u>	<u>\$ 101,245</u>	<u>\$ 6,800,289</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		
\$ -	\$ -	\$ 841,826	\$ 26,889	\$ 3,703,455	\$ 113,967
150,120	38,390	128,926	121,364	5,360,718	203,602
(59,360)	(12,890)	(92,514)	(61,289)	(3,211,178)	(154,860)
-	-	-	-	8,951	44,942
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(43,607)	(9,270)
-	-	-	-	-	-
-	-	-	-	(9,637)	(301)
-	-	-	-	(438,352)	(126,516)
-	-	-	-	(516,145)	(115,936)
-	-	-	-	-	(7,467)
-	-	-	-	600,877	134,968
<u>\$ 90,760</u>	<u>\$ 25,500</u>	<u>\$ 878,238</u>	<u>\$ 86,964</u>	<u>\$ 5,455,082</u>	<u>\$ 83,129</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017**

	<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	\$ 6,720,335	\$ 9,691,155	\$ -
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	336,041	2,212,251	-
Less accumulated depreciation	(284,216)	(1,903,072)	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	5,334,000
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	(40,064)	(325,143)	-
Accrued interest payable	-	-	-
Other liabilities	(8,788)	(19,130)	(5,334,000)
OPEB liability	(652,631)	(2,009,683)	-
Pension liability	(675,042)	(1,350,023)	-
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.			
	(1,841)	(4,650)	-
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>785,858</u>	<u>1,306,329</u>	<u>-</u>
Net position of governmental activities	<u>\$ 6,179,652</u>	<u>\$ 7,598,034</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, 2017

	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	\$ 1,622,015	\$ 287,255	\$ 2,234,039	\$ 1,181,662	\$ 330,168
Intergovernmental revenues	215,334	44,506	184,427	36,629	27,162
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	15,293	5,696	35,450	16,235	6,637
Sale of assets	3,420	760	5,559	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	52,546	3,125	-	-	-
Total revenues	<u>1,908,608</u>	<u>341,342</u>	<u>2,459,475</u>	<u>1,234,526</u>	<u>363,967</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,537,526	173,875	2,263,092	1,094,055	558,501
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	519,853	-	275,485
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	150,000	85,000	-	-	-
Interest and fiscal charges	16,117	42,341	-	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,703,643</u>	<u>301,216</u>	<u>2,782,945</u>	<u>1,094,055</u>	<u>833,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>204,965</u>	<u>40,126</u>	<u>(323,470)</u>	<u>140,471</u>	<u>(470,019)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	34,576
Capital leases	-	-	-	-	765,488
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,064</u>
Net change in fund balances	204,965	40,126	(323,470)	140,471	330,045
Fund balance at beginning of year	<u>827,670</u>	<u>498,670</u>	<u>2,420,601</u>	<u>1,019,416</u>	<u>499,013</u>
Fund balance at end of year	<u>\$ 1,032,635</u>	<u>\$ 538,796</u>	<u>\$ 2,097,131</u>	<u>\$ 1,159,887</u>	<u>\$ 829,058</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
\$ 182,548	\$ 357,217	\$ 478,809	\$ 974,693	\$ 353,268	\$ 661,980
49,470	91,765	56,670	479,599	17,491	57,501
-	-	-	-	-	-
-	-	-	-	-	-
3,810	7,190	9,126	15,595	5,998	17,964
3,913	5,943	-	71,225	-	11,351
-	-	-	-	-	-
-	500	10,212	-	2,803	-
<u>239,741</u>	<u>462,615</u>	<u>554,817</u>	<u>1,541,112</u>	<u>379,560</u>	<u>748,796</u>
-	-	-	-	-	-
57,030	289,544	297,191	-	-	-
-	-	-	584,020	257,289	316,463
-	-	-	-	-	-
-	-	-	-	-	-
88,684	249,461	239,428	448,412	-	53,428
-	-	-	-	-	-
-	-	90,000	-	-	-
-	-	8,492	-	-	-
-	-	-	-	-	-
<u>145,714</u>	<u>539,005</u>	<u>635,111</u>	<u>1,032,432</u>	<u>257,289</u>	<u>369,891</u>
94,027	(76,390)	(80,294)	508,680	122,271	378,905
-	13,088	-	-	-	-
-	-	-	-	-	-
-	13,088	-	-	-	-
94,027	(63,302)	(80,294)	508,680	122,271	378,905
<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>\$ 409,568</u>	<u>\$ 427,566</u>	<u>\$ 620,653</u>	<u>\$ 1,733,431</u>	<u>\$ 561,633</u>	<u>\$ 1,845,126</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017

	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	\$ 6,286,456	\$ 3,264,474	\$ -	\$ 1,500,869	\$ -
Intergovernmental revenues	1,349	-	-	20,574	31,559
Charges for services	285,603	68,409	-	1,917	-
Fines and forfeitures	-	-	-	-	-
Investment income	124,744	73,635	214	25,789	-
Sale of assets	1,438	4,150	-	-	-
Donations	7,393	5,200	-	-	-
Miscellaneous revenues	9,488	26,082	-	-	-
Total revenues	<u>6,716,471</u>	<u>3,441,950</u>	<u>214</u>	<u>1,549,149</u>	<u>31,559</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	4,409,368	2,705,605	943	517,817	31,559
Economic development	-	-	-	-	-
Capital outlay	4,073,799	203,112	-	223,945	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	1,255,000	-	-	150,000	-
Interest and fiscal charges	721,363	-	-	23,630	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>10,459,530</u>	<u>2,908,717</u>	<u>943</u>	<u>915,392</u>	<u>31,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,743,059)</u>	<u>533,233</u>	<u>(729)</u>	<u>633,757</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Capital leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,743,059)	533,233	(729)	633,757	-
Fund balance at beginning of year	<u>8,369,115</u>	<u>5,659,609</u>	<u>20,577</u>	<u>1,915,805</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,626,056</u>	<u>\$ 6,192,842</u>	<u>\$ 19,848</u>	<u>\$ 2,549,562</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		
\$ -	\$ 180,233	\$ -	\$ -	\$ -
30,415	3,255	-	316,847	462,669
-	6,434	-	3,961,431	744,576
-	-	-	-	-
-	9,733	275	35,086	1,315
-	-	-	6	-
-	-	-	-	-
-	-	-	27,476	60
<u>30,415</u>	<u>199,655</u>	<u>275</u>	<u>4,340,846</u>	<u>1,208,620</u>
-	-	-	-	1,130,171
-	-	-	4,074,588	-
-	-	-	-	-
30,415	138,345	-	-	-
-	-	-	-	-
-	-	-	65,195	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>30,415</u>	<u>138,345</u>	<u>-</u>	<u>4,139,783</u>	<u>1,130,171</u>
-	61,310	275	201,063	78,449
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	61,310	275	201,063	78,449
-	780,516	26,614	3,502,392	35,518
<u>\$ -</u>	<u>\$ 841,826</u>	<u>\$ 26,889</u>	<u>\$ 3,703,455</u>	<u>\$ 113,967</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<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	\$ 2,825,773	\$ 3,305,069	\$ -
Intergovernmental revenues	3,147,002	1,695,940	-
Charges for services	792,043	1,330,750	-
Fines and forfeitures	788,463	6,165,712	-
Investment income	60,168	25,340	-
Gaming revenue	-	-	26,367,359
Sale of assets	-	6,895	-
Donations	-	-	-
Miscellaneous revenues	-	-	-
Total revenues	<u>7,613,449</u>	<u>12,529,706</u>	<u>26,367,359</u>
EXPENDITURES			
General government	6,832,914	10,917,049	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	3,718
Capital outlay	-	-	-
Intergovernmental	-	-	26,363,641
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>6,832,914</u>	<u>10,917,049</u>	<u>26,367,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>780,535</u>	<u>1,612,657</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Insurance 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	<u>-</u>	<u>73,635</u>	<u>-</u>
Net change in fund balances	780,535	1,686,292	-
Fund balance at beginning of year	<u>5,939,800</u>	<u>8,004,863</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,720,335</u>	<u>\$ 9,691,155</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, 2017**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ 204,965	\$ 40,126
<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>		
Capital outlay	-	-
Depreciation expense	(96,829)	(88,947)
<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>		
	150,000	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>		
Accounts payable	3,863	-
Accrued interest payable	(151)	(6,118)
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
OPEB payable	(78,537)	-
Pension liability	109,639	-
<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>		
	(221,619)	-
Change in net position of governmental activities	\$ 71,331	\$ 25,082

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
\$ (323,470)	\$ 140,471	\$ 330,045	\$ 94,027	\$ (63,302)	\$ (80,294)	\$ 508,680	\$ 122,271	\$ 378,905
509,763	9,102	287,555	9,915	150,735	29,718	440,717	-	16,075
(146,711)	(73,089)	(96,740)	(47,489)	(116,734)	(110,772)	(57,104)	(50,211)	(163,165)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	90,000	-	-	-
1,688	115,075	(254)	355	3,012	-	326	9	-
-	-	-	-	-	2,745	-	-	-
-	-	(456,807)	-	-	-	-	-	-
(6,305)	-	-	-	(441)	-	1,575	(610)	(369)
-	-	-	-	-	-	(278)	(75)	(128)
(53,816)	-	-	-	(6,943)	287	(16,252)	5,799	(7,854)
390,230	-	-	-	16,457	9,205	40,657	10,121	(782)
(357,747)	-	-	-	(18,890)	(19,416)	(60,781)	(15,257)	(2,333)
<u>\$ 13,632</u>	<u>\$ 191,559</u>	<u>\$ 63,799</u>	<u>\$ 56,808</u>	<u>\$ (36,106)</u>	<u>\$ (78,527)</u>	<u>\$ 857,540</u>	<u>\$ 72,047</u>	<u>\$ 220,349</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, 2017**

	<u>Recreation District</u>			Community Center & Playground District
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>
Net change in fund balances - total governmental funds	\$ (3,743,059)	\$ 533,233	\$ (729)	\$ 633,757
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	3,688,452	316,977	-	144,162
Depreciation expense	(869,610)	(317,387)	(7,640)	(271,164)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	(7,168)	-	-	-
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.	1,490,355	-	-	150,000
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	44,889	43	-	1,744
Accrued interest payable	24,982	-	-	1,229
Capital lease payable	-	-	-	-
Compensated absences	(2,009)	(1,847)	-	(287)
Other liabilities	(1,512)	(1,105)	-	(193)
OPEB payable	(83,719)	(130,856)	-	(2,789)
Pension liability	46,532	70,994	-	4,875
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	(89,881)	(120,868)	-	(10,169)
Change in net position of governmental activities	<u>\$ 498,252</u>	<u>\$ 349,184</u>	<u>\$ (8,369)</u>	<u>\$ 651,165</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>	
\$ -	\$ -	\$ 61,310	\$ 275	\$ 201,063	\$ 78,449
7,499	-	-	-	134,641	7,857
(3,730)	-	(4,005)	(2,427)	(309,751)	(13,256)
-	-	-	-	-	-
-	-	-	-	1,479	(134,675)
-	-	-	-	-	-
-	-	-	-	19,381	(6,815)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(5,755)	4,293
-	-	-	-	(1,740)	(88)
-	-	-	-	(76,604)	(20,497)
-	-	-	-	148,098	15,929
-	-	-	-	(239,990)	(31,960)
<u>\$ 3,769</u>	<u>\$ -</u>	<u>\$ 57,305</u>	<u>\$ (2,152)</u>	<u>\$ (129,178)</u>	<u>\$ (100,763)</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, 2017**

	<u>14th Judicial District</u>	
	<u>Criminal Court Fund</u>	<u>District Attorney</u>
Net change in fund balances - total governmental funds	\$ 780,535	\$ 1,686,292
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	8,373	94,747
Depreciation expense	(9,275)	(106,083)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accounts payable	19,912	(4,650)
Accrued interest payable	-	-
Capital lease payable	-	-
Compensated absences	134	(58,212)
Other liabilities	(1,616)	(3,119)
OPEB payable	(91,090)	(355,656)
Pension liability	163,453	92,815
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>(275,595)</u>	<u>(293,982)</u>
Change in net position of governmental activities	<u>\$ 594,831</u>	<u>\$ 1,052,152</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 65,962	\$ 2,652	\$ 68,614
Investments	985,853	39,790	1,025,643
Taxes receivable - net	1,601,995	130,017	1,732,012
Interest receivable	2,797	105	2,902
Prepaid items	63,674	-	63,674
Total assets	<u>\$ 2,720,281</u>	<u>\$ 172,564</u>	<u>\$ 2,892,845</u>
LIABILITIES			
Accounts payable	\$ 9,563	\$ -	\$ 9,563
Accrued liabilities	36,858	-	36,858
Due to primary	3,252	-	3,252
Total liabilities	<u>49,673</u>	<u>-</u>	<u>49,673</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,674,611</u>	<u>135,926</u>	<u>1,810,537</u>
FUND BALANCES			
Nonspendable	63,674	-	63,674
Restricted for debt service	-	36,638	36,638
Unassigned	932,323	-	932,323
Total fund balances	<u>995,997</u>	<u>36,638</u>	<u>1,032,635</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,720,281</u>	<u>\$ 172,564</u>	<u>\$ 2,892,845</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, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,478,938	\$ 143,077	\$ 1,622,015
Intergovernmental revenues	215,334	-	215,334
Investment income	14,047	1,246	15,293
Sale of assets	3,420	-	3,420
Miscellaneous revenue	<u>52,546</u>	<u>-</u>	<u>52,546</u>
Total revenues	<u>1,764,285</u>	<u>144,323</u>	<u>1,908,608</u>
EXPENDITURES			
Current:			
Public safety	1,537,526	-	1,537,526
Debt service:			
Principal retirement	-	150,000	150,000
Interest and fiscal charges	<u>-</u>	<u>16,117</u>	<u>16,117</u>
Total expenditures	<u>1,537,526</u>	<u>166,117</u>	<u>1,703,643</u>
Net change in fund balances	226,759	(21,794)	204,965
Fund balance at beginning of year	<u>769,238</u>	<u>58,432</u>	<u>827,670</u>
Fund balance at end of year	<u>\$ 995,997</u>	<u>\$ 36,638</u>	<u>\$ 1,032,635</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 31,811	\$ 2,025	\$ 33,836
Investments	475,002	30,382	505,384
Taxes receivable - net	191,980	112,486	304,466
Interest receivable	1,199	75	1,274
Prepaid items	8,669	-	8,669
Total assets	<u>\$ 708,661</u>	<u>\$ 144,968</u>	<u>\$ 853,629</u>
LIABILITIES			
Accounts payable	\$ 5,434	\$ -	\$ 5,434
Accrued liabilities	931	-	931
Total liabilities	<u>6,365</u>	<u>-</u>	<u>6,365</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>194,502</u>	<u>113,966</u>	<u>308,468</u>
FUND BALANCES			
Nonspendable	8,669	-	8,669
Restricted	-	31,002	31,002
Unassigned	499,125	-	499,125
Total fund balances	<u>507,794</u>	<u>31,002</u>	<u>538,796</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 708,661</u>	<u>\$ 144,968</u>	<u>\$ 853,629</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, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 188,680	\$ 98,575	\$ 287,255
Intergovernmental revenues	44,506	-	44,506
Investment income	5,125	571	5,696
Sale of assets	760	-	760
Miscellaneous revenue	3,125	-	3,125
Total revenues	<u>242,196</u>	<u>99,146</u>	<u>341,342</u>
EXPENDITURES			
Current:			
Public safety	173,875	-	173,875
Debt service:			
Principal retirement	-	85,000	85,000
Interest and fiscal charges	-	42,341	42,341
Total expenditures	<u>173,875</u>	<u>127,341</u>	<u>301,216</u>
Net change in fund balances	68,321	(28,195)	40,126
Fund balance at beginning of year	<u>439,473</u>	<u>59,197</u>	<u>498,670</u>
Fund balance at end of year	<u>\$ 507,794</u>	<u>\$ 31,002</u>	<u>\$ 538,796</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 39,022	\$ -	\$ 39,022
Investments	585,430	-	585,430
Taxes receivable - net	370,618	-	370,618
Interest receivable	1,540	-	1,540
Prepaid items	18,771	-	18,771
Total assets	<u>\$ 1,015,381</u>	<u>\$ -</u>	<u>\$ 1,015,381</u>
LIABILITIES			
Accounts payable	\$ 8,324	\$ -	\$ 8,324
Accrued liabilities	7,896	-	7,896
Total liabilities	<u>16,220</u>	<u>-</u>	<u>16,220</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>378,508</u>	<u>-</u>	<u>378,508</u>
FUND BALANCES			
Nonspendable	18,771	-	18,771
Unassigned	601,882	-	601,882
Total fund balances	<u>620,653</u>	<u>-</u>	<u>620,653</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,015,381</u>	<u>\$ -</u>	<u>\$ 1,015,381</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, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 403,782	\$ 75,027	\$ 478,809
Intergovernmental revenues	56,670	-	56,670
Investment income	8,207	919	9,126
Miscellaneous revenue	<u>10,212</u>	<u>-</u>	<u>10,212</u>
Total revenues	<u>478,871</u>	<u>75,946</u>	<u>554,817</u>
EXPENDITURES			
Current:			
Public safety	297,191	-	297,191
Capital outlay	239,428	-	239,428
Debt service:			
Principal retirement	-	90,000	90,000
Interest and fiscal charges	<u>-</u>	<u>8,492</u>	<u>8,492</u>
Total expenditures	<u>536,619</u>	<u>98,492</u>	<u>635,111</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,748)</u>	<u>(22,546)</u>	<u>(80,294)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	7,934	-	7,934
Transfers Out	<u>-</u>	<u>(7,934)</u>	<u>(7,934)</u>
Total other financing sources (uses)	<u>7,934</u>	<u>(7,934)</u>	<u>-</u>
Fund balance at beginning of year	<u>670,467</u>	<u>30,480</u>	<u>700,947</u>
Fund balance at end of year	<u>\$ 620,653</u>	<u>\$ -</u>	<u>\$ 620,653</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 103,656	\$ -	\$ 103,656
Investments	1,571,269	134,915	1,706,184
Taxes receivable - net	957,016	-	957,016
Interest receivable	4,002	213	4,215
Due from other governments	6,718	-	6,718
Prepaid expense	3,840	-	3,840
Total assets	<u>\$ 2,646,501</u>	<u>\$ 135,128</u>	<u>\$ 2,781,629</u>
LIABILITIES			
Accounts payable	\$ 18,071	\$ 8,904	\$ 26,975
Accrued liabilities	12,134	-	12,134
Due to primary government	-	8,672	8,672
Total liabilities	<u>30,205</u>	<u>17,576</u>	<u>47,781</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,000,417</u>	<u>-</u>	<u>1,000,417</u>
FUND BALANCES			
Nonspendable	3,840	-	3,840
Unassigned	<u>1,612,039</u>	<u>117,552</u>	<u>1,729,591</u>
Total fund balances	<u>1,615,879</u>	<u>117,552</u>	<u>1,733,431</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,646,501</u>	<u>\$ 135,128</u>	<u>\$ 2,781,629</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, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 974,693	\$ -	\$ 974,693
Intergovernmental revenues	44,694	434,905	479,599
Investment income	15,250	345	15,595
Sale of assets	<u>71,225</u>	<u>-</u>	<u>71,225</u>
Total revenues	<u>1,105,862</u>	<u>435,250</u>	<u>1,541,112</u>
EXPENDITURES			
Current:			
Public works	584,020	-	584,020
Capital outlay	<u>-</u>	<u>448,412</u>	<u>448,412</u>
Total expenditures	<u>584,020</u>	<u>448,412</u>	<u>1,032,432</u>
Net change in fund balances	521,842	(13,162)	508,680
Fund balance at beginning of year	<u>1,094,037</u>	<u>130,714</u>	<u>1,224,751</u>
Fund balance at end of year	<u>\$ 1,615,879</u>	<u>\$ 117,552</u>	<u>\$ 1,733,431</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 116,057	\$ 12	\$ 116,069
Investments	1,741,159	179	1,741,338
Taxes receivable - net	706,512	-	706,512
Interest receivable	4,391	1	4,392
Due from other governments	2,377	-	2,377
Prepaid expense	4,938	-	4,938
Total assets	<u>\$ 2,575,434</u>	<u>\$ 192</u>	<u>\$ 2,575,626</u>
LIABILITIES			
Accounts payable	\$ 7,681	\$ -	\$ 7,681
Accrued liabilities	6,399	-	6,399
Total liabilities	<u>14,080</u>	<u>-</u>	<u>14,080</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	716,420	-	716,420
FUND BALANCES			
Nonspendable	4,938	-	4,938
Unassigned	1,839,996	192	1,840,188
Total fund balances	<u>1,844,934</u>	<u>192</u>	<u>1,845,126</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,575,434</u>	<u>\$ 192</u>	<u>\$ 2,575,626</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, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 661,980	\$ -	\$ 661,980
Intergovernmental revenues	20,448	37,053	57,501
Investment income	17,961	3	17,964
Sale of assets	<u>11,351</u>	<u>-</u>	<u>11,351</u>
Total revenues	<u>711,740</u>	<u>37,056</u>	<u>748,796</u>
EXPENDITURES			
Current:			
Public works	316,463	-	316,463
Capital outlay	<u>16,375</u>	<u>37,053</u>	<u>53,428</u>
Total expenditures	<u>332,838</u>	<u>37,053</u>	<u>369,891</u>
Net change in fund balances	378,902	3	378,905
Fund balance at beginning of year	<u>1,466,032</u>	<u>189</u>	<u>1,466,221</u>
Fund balance at end of year	<u>\$ 1,844,934</u>	<u>\$ 192</u>	<u>\$ 1,845,126</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 69,461	\$ 275,296	\$ 20,740	\$ 365,497
Investments	1,040,437	4,130,170	311,150	5,481,757
Taxes receivable - net	4,112,531	-	1,732,718	5,845,249
Interest receivable	3,438	11,869	723	16,030
Prepaid items	25,983	-	-	25,983
Other receivable	40	-	-	40
Total assets	<u>\$ 5,251,890</u>	<u>\$ 4,417,335</u>	<u>\$ 2,065,331</u>	<u>\$ 11,734,556</u>
LIABILITIES				
Accounts payable	\$ 116,365	\$ 424,768	\$ -	\$ 541,133
Accrued liabilities	56,743	-	-	56,743
Retainage payable	-	181,032	-	181,032
Tax anticipation note payable	345,000	-	-	345,000
Total liabilities	<u>518,108</u>	<u>605,800</u>	<u>-</u>	<u>1,123,908</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>4,210,607</u>	<u>-</u>	<u>1,773,985</u>	<u>5,984,592</u>
FUND BALANCES				
Nonspendable	25,983	-	-	25,983
Restricted:				
Debt service	-	-	291,346	291,346
Capital improvement	-	3,811,535	-	3,811,535
Unassigned	497,192	-	-	497,192
Total fund balances	<u>523,175</u>	<u>3,811,535</u>	<u>291,346</u>	<u>4,626,056</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,251,890</u>	<u>\$ 4,417,335</u>	<u>\$ 2,065,331</u>	<u>\$ 11,734,556</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, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,233,589	\$ -	\$ 2,052,867	\$ 6,286,456
Intergovernmental revenues	1,349	-	-	1,349
Charges for services	285,603	-	-	285,603
Investment income	28,151	94,376	2,217	124,744
Donations	7,393	-	-	7,393
Sale of assets	1,438	-	-	1,438
Miscellaneous revenues	9,488	-	-	9,488
Total revenues	<u>4,567,011</u>	<u>94,376</u>	<u>2,055,084</u>	<u>6,716,471</u>
EXPENDITURES				
Current:				
Recreation	4,409,368	-	-	4,409,368
Capital Outlay	-	4,073,799	-	4,073,799
Debt service:				
Principal retirement	-	-	1,255,000	1,255,000
Interest and fiscal charges	15,638	-	705,725	721,363
Total expenditures	<u>4,425,006</u>	<u>4,073,799</u>	<u>1,960,725</u>	<u>10,459,530</u>
Net change in fund balances	142,005	(3,979,423)	94,359	(3,743,059)
Fund balance at beginning of year	<u>381,170</u>	<u>7,790,958</u>	<u>196,987</u>	<u>8,369,115</u>
Fund balance at end of year	<u>\$ 523,175</u>	<u>\$ 3,811,535</u>	<u>\$ 291,346</u>	<u>\$ 4,626,056</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 37,823	\$ 105,977	\$ 26,944	\$ 170,744
Investments	567,452	1,589,937	404,235	2,561,624
Taxes receivable - net	433,431	866,862	173,372	1,473,665
Interest receivable	1,457	3,945	1,016	6,418
Due from other funds	33,374	-	-	33,374
Prepaid items	-	16,066	2,075	18,141
Total assets	<u>\$ 1,073,537</u>	<u>\$ 2,582,787</u>	<u>\$ 607,642</u>	<u>\$ 4,263,966</u>
LIABILITIES				
Accounts payable	\$ 11,440	\$ 107,341	\$ 3,238	\$ 122,019
Accrued liabilities	5,194	-	617	5,811
Retainage payable	-	10,703	-	10,703
Due to other funds	-	33,374	-	33,374
Other liabilities	2,000	-	-	2,000
Total liabilities	<u>18,634</u>	<u>151,418</u>	<u>3,855</u>	<u>173,907</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>453,087</u>	<u>906,175</u>	<u>181,235</u>	<u>1,540,497</u>
FUND BALANCES				
Nonspendable	-	16,066	2,075	18,141
Unassigned	601,816	1,509,128	420,477	2,531,421
Total fund balances	<u>601,816</u>	<u>1,525,194</u>	<u>422,552</u>	<u>2,549,562</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,073,537</u>	<u>\$ 2,582,787</u>	<u>\$ 607,642</u>	<u>\$ 4,263,966</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, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 441,432	\$ 882,864	\$ 176,573	\$ 1,500,869
Intergovernmental revenues	20,574	-	-	20,574
Charges for services	1,392	-	525	1,917
Investment income	6,382	15,467	3,940	25,789
Total revenues	<u>469,780</u>	<u>898,331</u>	<u>181,038</u>	<u>1,549,149</u>
EXPENDITURES				
Current:				
Recreation	344,629	100,395	72,793	517,817
Debt service:				
Principal retirement	-	150,000	-	150,000
Interest and fiscal charges	-	23,630	-	23,630
Capital outlay	-	223,945	-	223,945
Total expenditures	<u>344,629</u>	<u>497,970</u>	<u>72,793</u>	<u>915,392</u>
Net change in fund balances	<u>125,151</u>	<u>400,361</u>	<u>108,245</u>	<u>633,757</u>
Fund balance at beginning of year	<u>476,665</u>	<u>1,124,833</u>	<u>314,307</u>	<u>1,915,805</u>
Fund balance at end of year	<u>\$ 601,816</u>	<u>\$ 1,525,194</u>	<u>\$ 422,552</u>	<u>\$ 2,549,562</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 307,647	\$ 65	\$ 137,882	\$ 14,204	\$ 1,613,436	\$ 2,073,234
Investments	4,398,211	984	-	213,093	-	4,612,288
Taxes receivable - net	2,794,875	-	-	-	-	2,794,875
Interest receivable	11,441	4	-	514	48	12,007
Due from other funds	23,626	-	-	-	-	23,626
Other receivable	-	-	-	-	2,814	2,814
Intergovernmental receivable	81,436	59,873	6,658	5,325	77,683	230,975
Prepaid items	3,465	-	-	-	-	3,465
Total assets	<u>\$ 7,620,701</u>	<u>\$ 60,926</u>	<u>\$ 144,540</u>	<u>\$ 233,136</u>	<u>\$ 1,693,981</u>	<u>\$ 9,753,284</u>
LIABILITIES						
Accounts payable	\$ 15,990	\$ 23,759	\$ 1,092	\$ 1,071	\$ 2,294	\$ 44,206
Accrued liabilities	90,866	4,026	-	-	-	94,892
Due to other funds	-	-	23,626	-	-	23,626
Intergovernmental payable	-	33,141	-	-	-	33,141
Total liabilities	<u>106,856</u>	<u>60,926</u>	<u>24,718</u>	<u>1,071</u>	<u>2,294</u>	<u>195,865</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>2,837,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,837,084</u>
FUND BALANCES						
Nonspendable	3,465	-	-	-	-	3,465
Unassigned	<u>4,673,296</u>	<u>-</u>	<u>119,822</u>	<u>232,065</u>	<u>1,691,687</u>	<u>6,716,870</u>
Total fund balances	<u>4,676,761</u>	<u>-</u>	<u>119,822</u>	<u>232,065</u>	<u>1,691,687</u>	<u>6,720,335</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,620,701</u>	<u>\$ 60,926</u>	<u>\$ 144,540</u>	<u>\$ 233,136</u>	<u>\$ 1,693,981</u>	<u>\$ 9,753,284</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, 2017**

	<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	\$ 2,825,773	\$ -	\$ -	\$ -	\$ -	\$ 2,825,773
Intergovernmental revenues	2,794,341	195,443	-	-	157,218	3,147,002
Charges for services	130,995	-	-	-	661,048	792,043
Fines and forfeitures	577,237	46,943	48,639	115,644	-	788,463
Investment income	56,917	28	69	1,692	1,462	60,168
Total revenues	<u>6,385,263</u>	<u>242,414</u>	<u>48,708</u>	<u>117,336</u>	<u>819,728</u>	<u>7,613,449</u>
EXPENDITURES						
Current:						
General government	<u>5,745,241</u>	<u>242,342</u>	<u>64,927</u>	<u>54,677</u>	<u>725,727</u>	<u>6,832,914</u>
Net change in fund balances	<u>640,022</u>	<u>72</u>	<u>(16,219)</u>	<u>62,659</u>	<u>94,001</u>	<u>780,535</u>
Fund balance at beginning 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>
Fund balance at end of year	<u>\$ 4,676,761</u>	<u>\$ -</u>	<u>\$ 119,822</u>	<u>\$ 232,065</u>	<u>\$ 1,691,687</u>	<u>\$ 6,720,335</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 100,661	\$ 7,830,810	\$ 7,931,471
Investments	1,277,568	543,059	1,820,627
Taxes receivable - net	3,268,499	-	3,268,499
Interest receivable	2,312	-	2,312
Intergovernmental receivable	336,360	17,238	353,598
Prepaid items	-	9,953	9,953
Other assets	-	1,750	1,750
Total assets	<u>\$ 4,985,400</u>	<u>\$ 8,402,810</u>	<u>\$ 13,388,210</u>
LIABILITIES			
Accounts payable	\$ 47,197	\$ 155,429	\$ 202,626
Accrued liabilities	<u>176,568</u>	<u>-</u>	<u>176,568</u>
Total liabilities	<u>223,765</u>	<u>155,429</u>	<u>379,194</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>3,317,861</u>	<u>-</u>	<u>3,317,861</u>
FUND BALANCES			
Nonspendable	-	9,953	9,953
Unassigned	<u>1,443,774</u>	<u>8,237,428</u>	<u>9,681,202</u>
Total fund balances	<u>1,443,774</u>	<u>8,247,381</u>	<u>9,691,155</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,985,400</u>	<u>\$ 8,402,810</u>	<u>\$ 13,388,210</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, 2017**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 3,305,069	\$ -	\$ 3,305,069
Intergovernmental revenues	1,695,940	-	1,695,940
Charges for services	316,405	1,014,345	1,330,750
Fines and forfeitures	900,857	5,264,855	6,165,712
Investment income	15,954	9,386	25,340
Sale of assets	-	6,895	6,895
Total revenues	<u>6,234,225</u>	<u>6,295,481</u>	<u>12,529,706</u>
EXPENDITURES			
Current:			
General government	<u>7,702,296</u>	<u>3,214,753</u>	<u>10,917,049</u>
Excess (deficiency) of revenues over expenditures	<u>(1,468,071)</u>	<u>3,080,728</u>	<u>1,612,657</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,707,000	-	1,707,000
Transfers Out	<u>-</u>	<u>(1,707,000)</u>	<u>(1,707,000)</u>
Total other financing sources (uses)	<u>1,707,000</u>	<u>(1,707,000)</u>	<u>-</u>
SPECIAL ITEMS			
Lawsuit settlement revenues	<u>-</u>	<u>73,635</u>	<u>73,635</u>
Net change in fund balance	<u>238,929</u>	<u>1,447,363</u>	<u>1,686,292</u>
Fund balance at beginning of year	<u>1,204,845</u>	<u>6,800,018</u>	<u>8,004,863</u>
Fund balance at end of year	<u>\$ 1,443,774</u>	<u>\$ 8,247,381</u>	<u>\$ 9,691,155</u>

**SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
 EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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	\$185,179
Benefits – insurance	\$16,959
Benefits – retirement	\$23,147
Benefits – fitness	\$600
Cell phone	\$647
Per diem	\$39
Car allowance	\$3,000
Registration fees	\$355
Travel	\$515

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)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Governmental activities:					
Net investment in capital assets	\$ 595,473,907	\$ 557,912,177	\$ 536,024,959	\$ 523,533,805	\$ 512,664,743
Restricted	285,028,755	237,531,590	208,997,863	178,229,841	163,778,365
Unrestricted	<u>98,558,748</u>	<u>87,905,745</u>	<u>86,982,269</u>	<u>78,053,642</u>	<u>79,513,550</u>
Total governmental activities net position	<u>\$ 979,061,410</u>	<u>\$ 883,349,512</u>	<u>\$ 832,005,091</u>	<u>\$ 779,817,288</u>	<u>\$ 755,956,658</u>
Business-type activities:					
Net investment in capital assets	\$ 9,526,639	\$ 9,382,244	\$ 9,633,555	\$ 8,756,434	\$ 8,890,338
Restricted	153,101	167,910	287,228	305,212	103,710
Unrestricted	<u>4,830,662</u>	<u>3,625,508</u>	<u>2,272,623</u>	<u>1,709,260</u>	<u>1,518,935</u>
Total business-type activities net position	<u>\$ 14,510,402</u>	<u>\$ 13,175,662</u>	<u>\$ 12,193,406</u>	<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>
Primary government:					
Net investment in capital assets	\$ 605,000,546	\$ 567,294,421	\$ 545,658,514	\$ 532,290,239	\$ 521,555,081
Restricted	285,181,856	237,699,500	209,285,091	178,535,053	163,882,075
Unrestricted	<u>103,389,410</u>	<u>91,531,253</u>	<u>89,254,892</u>	<u>79,762,902</u>	<u>81,032,485</u>
Total primary government net position	<u>\$ 993,571,812</u>	<u>\$ 896,525,174</u>	<u>\$ 844,198,497</u>	<u>\$ 790,588,194</u>	<u>\$ 766,469,641</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 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 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.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 as of January 1, 2015. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.

Table 1

2012	2011	2010	2009	2008
\$ 511,940,923	\$ 495,546,746	\$ 481,764,230	\$ 480,596,519	\$ 468,107,002
158,655,208	155,448,190	153,364,483	151,069,174	162,851,187
<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>	<u>58,102,358</u>
<u>\$ 746,164,253</u>	<u>\$ 720,603,574</u>	<u>\$ 699,298,911</u>	<u>\$ 691,510,268</u>	<u>\$ 689,060,547</u>
\$ 8,629,383	\$ 6,629,466	\$ 6,738,430	\$ 4,141,663	\$ 6,484,879
102,415	-	80,921	131,022	191,416
<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>	<u>286,691</u>	<u>1,325,783</u>
<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>
\$ 520,570,306	\$ 502,176,212	\$ 488,502,660	\$ 484,738,182	\$ 474,591,881
158,757,623	155,448,190	153,445,404	151,200,196	163,042,603
<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>	<u>60,131,266</u>	<u>59,428,141</u>
<u>\$ 756,924,680</u>	<u>\$ 727,676,531</u>	<u>\$ 706,467,058</u>	<u>\$ 696,069,644</u>	<u>\$ 697,062,625</u>

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

	2017	2016	2015	2014
Expenses				
Governmental activities:				
General government	\$ 25,555,987	\$ 26,426,432	\$ 23,274,564	\$ 23,718,292
Public safety	20,965,099	21,341,229	18,285,514	15,305,782
Public works	44,441,985	35,154,106	28,736,633	36,360,058
Sanitation	6,828,490	6,887,778	5,948,848	6,993,188
Health and welfare	15,403,709	14,390,797	14,714,757	14,834,996
Culture and recreation	18,728,502	16,004,854	16,050,105	15,996,312
Economic development	3,619,011	3,802,051	3,482,258	3,883,483
Interest and fiscal charges	-	-	-	-
Total governmental activities	<u>135,542,783</u>	<u>124,007,247</u>	<u>110,492,679</u>	<u>117,092,111</u>
Business-type activities:				
Water (Notes 2 & 3)	1,078,211	1,158,238	962,001	703,323
Sewer	<u>828,585</u>	<u>763,322</u>	<u>767,326</u>	<u>873,402</u>
Total business-type activities	<u>1,906,796</u>	<u>1,921,560</u>	<u>1,729,327</u>	<u>1,576,725</u>
Total primary government expenses	<u>\$ 137,449,579</u>	<u>\$ 125,928,807</u>	<u>\$ 112,222,006</u>	<u>\$ 118,668,836</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 14,569,828	\$ 13,368,634	\$ 11,874,891	\$ 11,462,762
Public safety	1,176,834	1,207,450	1,103,891	974,246
Public works	762,065	679,802	695,584	755,722
Sanitation	40	80	40	183
Health and welfare	106,957	108,134	123,004	140,126
Culture and recreation	1,659,705	1,708,756	1,692,246	1,478,785
Economic development	2,013,138	2,320,286	2,675,785	1,425,178
Operating grants and contributions	11,352,376	11,416,153	9,899,941	14,516,307
Capital grants and contributions	<u>23,892,569</u>	<u>15,050,589</u>	<u>6,862,569</u>	<u>3,970,800</u>
Total governmental activities program revenues	55,533,512	45,859,884	34,927,951	34,724,109
Business-type activities:				
Charges for services:				
Water (Notes 2 & 3)	1,453,722	1,284,036	1,124,565	711,779
Sewer	503,795	451,808	408,480	293,890
Capital grants and contributions	-	-	<u>20,000</u>	-
Total business-type activities program revenues	<u>1,957,517</u>	<u>1,735,844</u>	<u>1,553,045</u>	<u>1,005,669</u>
Total primary government program revenues	<u>\$ 57,491,029</u>	<u>\$ 47,595,728</u>	<u>\$ 36,480,996</u>	<u>\$ 35,729,778</u>
Net (expense)/revenue				
Governmental activities	\$ (80,009,271)	\$ (78,147,363)	\$ (75,564,728)	\$ (82,368,002)
Business-type activities	<u>50,721</u>	<u>(185,716)</u>	<u>(176,282)</u>	<u>(571,056)</u>
Total primary government net expense	<u>\$ (79,958,550)</u>	<u>\$ (78,333,079)</u>	<u>\$ (75,741,010)</u>	<u>\$ (82,939,058)</u>

Table 2

	2013	2012	2011	2010	2009	2008
\$	19,547,886	\$ 18,159,563	\$ 16,719,082	\$ 18,650,896	\$ 18,040,908	\$ 16,404,635
	14,498,355	17,462,141	17,305,711	19,938,132	15,445,682	14,503,368
	35,547,546	37,247,985	34,445,348	38,604,955	41,808,348	40,440,009
	6,166,860	5,964,802	6,297,991	5,619,652	5,028,492	5,117,363
	14,842,859	13,912,288	14,554,017	15,810,322	18,310,101	15,176,320
	13,726,013	10,589,188	11,704,725	11,100,546	10,641,480	10,985,500
	16,911,643	3,083,787	3,115,429	3,962,184	3,369,560	2,873,097
	-	2,928	6,074	10,023	18,822	35,613
	<u>121,241,162</u>	<u>106,422,682</u>	<u>104,148,377</u>	<u>113,696,710</u>	<u>112,663,393</u>	<u>105,535,905</u>
	1,173,252	972,626	-	-	-	689,352
	<u>984,594</u>	<u>679,978</u>	<u>568,761</u>	<u>453,040</u>	<u>379,532</u>	<u>392,655</u>
	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>	<u>453,040</u>	<u>379,532</u>	<u>1,082,007</u>
\$	<u>123,399,008</u>	<u>108,075,286</u>	<u>104,717,138</u>	<u>114,149,750</u>	<u>113,042,925</u>	<u>106,617,912</u>
\$	9,743,468	\$ 9,130,919	\$ 8,676,374	\$ 10,262,018	\$ 8,901,319	\$ 8,012,234
	1,164,201	935,107	972,273	962,684	754,398	792,663
	218,293	133,999	105,398	24,897	197,900	159,959
	240	555	720	1,538	3,415	1,150
	135,432	144,895	188,609	123,540	275,298	250,627
	511,155	364,603	391,492	256,120	347,594	400,980
	794,458	698,598	634,598	683,782	778,181	782,778
	14,744,290	13,422,063	12,828,633	18,318,171	16,416,215	13,974,852
	<u>7,927,699</u>	<u>11,466,956</u>	<u>9,101,759</u>	<u>8,287,375</u>	<u>6,593,061</u>	<u>7,668,186</u>
	35,239,236	36,297,695	32,899,856	38,920,125	34,267,381	32,043,429
	972,811	811,667	-	-	-	643,273
	303,496	314,996	298,376	242,303	220,869	270,574
	-	-	-	-	731	10,344
	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>	<u>242,303</u>	<u>221,600</u>	<u>924,191</u>
\$	<u>36,515,543</u>	<u>37,424,358</u>	<u>33,198,232</u>	<u>39,162,428</u>	<u>34,488,981</u>	<u>32,967,620</u>
\$	(86,001,926)	\$ (70,124,987)	\$ (71,248,521)	\$ (74,776,585)	\$ (78,396,012)	\$ (73,492,476)
	<u>(881,539)</u>	<u>(525,941)</u>	<u>(270,385)</u>	<u>(210,737)</u>	<u>(157,932)</u>	<u>(157,816)</u>
\$	<u>(86,883,465)</u>	<u>(70,650,928)</u>	<u>(71,518,906)</u>	<u>(74,987,322)</u>	<u>(78,553,944)</u>	<u>(73,650,292)</u>

continued

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

	2017	2016	2015	2014
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 53,641,205	\$ 51,577,461	\$ 49,344,920	\$ 44,934,024
Sales taxes	102,546,998	59,516,161	54,860,252	42,716,206
Franchise taxes	825,571	870,316	968,324	963,051
Gaming revenues	12,144,635	12,153,400	12,532,524	11,894,569
Grants and contributions not restricted	2,431,024	2,645,008	4,895,740	3,123,894
Investment earnings	3,509,752	2,169,246	1,860,454	2,715,152
Miscellaneous	961,504	802,990	780,015	292,812
Special items and transfers	(339,520)	(242,797)	(562,000)	(411,076)
Total governmental activities	<u>175,721,169</u>	<u>129,491,785</u>	<u>124,680,229</u>	<u>106,228,632</u>
Business-type activities:				
Property taxes	895,693	889,963	379,957	366,670
Investment earnings	40,191	24,152	28,502	21,576
Miscellaneous	-	11,060	-	600
Transfers	348,135	242,797	562,000	440,133
Total business-type activities	<u>1,284,019</u>	<u>1,167,972</u>	<u>970,459</u>	<u>828,979</u>
Total primary government	<u>\$ 177,005,188</u>	<u>\$ 130,659,757</u>	<u>\$ 125,650,688</u>	<u>\$ 107,057,611</u>
Changes in net position				
Governmental activities	\$ 95,711,898	\$ 51,344,422	\$ 49,115,501	\$ 23,860,630
Business-type activities	<u>1,334,740</u>	<u>982,256</u>	<u>794,177</u>	<u>257,923</u>
Total primary government	<u>\$ 97,046,638</u>	<u>\$ 52,326,678</u>	<u>\$ 49,909,678</u>	<u>\$ 24,118,553</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 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 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.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.

Table 2

	2013	2012	2011	2010	2009	2008
\$	42,281,923	\$ 39,151,183	\$ 39,214,026	\$ 36,123,815	\$ 33,538,318	\$ 31,422,283
	38,649,679	39,758,081	36,535,322	31,934,930	29,973,251	38,521,137
	957,265	968,536	901,864	845,875	776,419	652,372
	11,424,986	11,339,252	11,040,904	10,412,247	10,719,744	10,549,589
	2,384,511	2,510,015	2,538,154	2,464,619	2,478,447	2,679,246
	47,814	1,562,983	2,180,244	3,349,129	3,134,882	8,734,645
	312,100	430,116	183,806	110,202	378,683	144,309
	(263,947)	(34,500)	(41,136)	(2,675,589)	(154,014)	(164,963)
	<u>95,794,331</u>	<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>
	339,531	294,673	130,693	137,342	185,207	259,365
	8,615	14,307	3,366	5,087	3,389	46,823
	22,002	23,000	-	1,490	8,683	7,391
	<u>263,947</u>	<u>34,500</u>	<u>41,136</u>	<u>2,675,589</u>	<u>154,014</u>	<u>164,963</u>
	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>
\$	<u>96,428,426</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>
\$	9,792,405	\$ 25,560,679	\$ 21,304,663	\$ 7,788,643	\$ 2,449,718	\$ 19,046,142
	(247,444)	(159,461)	(95,190)	2,608,771	193,361	320,726
\$	<u>9,544,961</u>	<u>25,401,218</u>	<u>21,209,473</u>	<u>10,397,414</u>	<u>2,643,079</u>	<u>19,366,868</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
2017	\$ 53,641,205	\$ 102,546,998	\$ 825,571	\$ 157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212
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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.664 billion compared to \$1.283 billion in 2016. The remainder of the increase is due to increased regular sales tax collections as well as a large audit collection in October 2017.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General fund (Note 2):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 2,059	\$ 16,415	\$ 26,990	\$ 25,764
Restricted	-	-	-	250,780
Assigned	37,242,878	31,278,371	37,421,522	34,754,212
Unassigned	<u>37,427,022</u>	<u>36,611,699</u>	<u>32,470,310</u>	<u>29,425,729</u>
Total general fund	<u>\$ 74,671,959</u>	<u>\$ 67,906,485</u>	<u>\$ 69,918,822</u>	<u>\$ 64,456,485</u>
All other governmental funds (Note 2):				
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	\$ 3,047,470	\$ 7,135,249	\$ 1,309,324	\$ 1,241,317
Restricted	283,246,162	231,745,150	214,051,726	182,438,873
Assigned	21,270,622	17,790,079	12,918,446	14,062,780
Unassigned	-	-	(2,599)	-
Total all other governmental funds	<u>\$ 307,564,254</u>	<u>\$ 256,670,478</u>	<u>\$ 228,276,897</u>	<u>\$ 197,742,970</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) 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.

Table 4

2013	2012	2011	2010	2009	2008
\$ -	\$ -	\$ -	\$ 863,002	\$ 772,630	\$ 903,179
-	-	-	9,493,726	9,206,886	8,964,054
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>	<u>\$ 9,867,233</u>
\$ 59,585	\$ 131,332	\$ 64,428	\$ -	\$ -	\$ -
569,470	914,240	796,575	-	-	-
32,223,821	27,652,090	33,245,462	-	-	-
<u>27,969,685</u>	<u>28,456,209</u>	<u>25,362,767</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 8,778,161	\$ 8,316,334	\$ 25,777,052
-	-	-	99,195,241	93,105,716	94,027,614
-	-	-	99,873,186	98,277,984	85,493,479
-	-	-	(58,949)	(57,731)	(48,737)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,787,639</u>	<u>\$ 199,642,303</u>	<u>\$ 205,249,408</u>
\$ 1,151,584	\$ 1,047,331	\$ 1,196,456	\$ -	\$ -	\$ -
171,839,614	163,619,729	158,933,430	-	-	-
13,060,237	14,486,201	6,245,307	-	-	-
<u>(25,511)</u>	<u>(23,371)</u>	<u>(106,694)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 186,025,924</u>	<u>\$ 179,129,890</u>	<u>\$ 166,268,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	2017	2016	2015	2014
Revenues				
Taxes	157,030,507	111,984,004	105,198,531	88,638,726
Licenses and permits	3,581,455	3,566,039	3,177,572	3,071,053
Intergovernmental	26,024,011	22,186,278	19,819,698	21,082,122
Charges for services	8,884,787	7,505,553	7,040,050	6,689,969
Fines and forfeitures	273,439	316,766	392,070	344,589
Investment earnings	3,431,598	2,128,563	1,830,372	2,655,353
Gaming	12,144,635	12,153,400	12,532,524	11,896,391
Miscellaneous	1,750,047	2,443,189	2,562,460	584,129
Total revenues	<u>213,120,479</u>	<u>162,283,792</u>	<u>152,553,277</u>	<u>134,962,332</u>
Expenditures				
General government	15,250,735	14,620,563	13,305,132	13,126,958
Public safety	19,568,236	18,134,608	16,839,562	14,029,588
Public works	20,302,690	17,905,038	17,844,068	15,782,198
Sanitation	6,913,382	6,753,216	5,943,044	7,106,097
Health and welfare	15,467,878	15,417,581	14,238,722	14,295,611
Culture and recreation	16,025,504	13,371,856	13,865,040	13,195,724
Economic development	3,313,592	3,198,859	3,253,909	2,953,453
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Intergovernmental	5,111,822	9,250,121	5,018,309	10,542,651
Capital outlay	<u>53,273,679</u>	<u>37,482,996</u>	<u>25,540,445</u>	<u>28,823,452</u>
Total expenditures	<u>155,227,518</u>	<u>136,134,838</u>	<u>115,848,231</u>	<u>119,855,732</u>
Excess of revenues over (under) expenditures	57,892,961	26,148,954	36,705,046	15,106,600
Other financing sources (uses)				
Transfers in	18,582,037	26,089,312	16,329,678	13,177,465
Transfers out	(18,930,172)	(26,332,109)	(16,889,758)	(13,371,385)
Special assessments / insurance / lease proceeds	112,590	137,906	28,652	451,039
Total other financing sources (uses)	<u>(235,545)</u>	<u>(104,891)</u>	<u>(531,428)</u>	<u>257,119</u>
Special Items				
Transfer of operations	8,615	-	-	29,057
Net change in fund balance before reserve change	57,666,031	26,044,063	36,173,618	15,392,776
Change in reserves for inventory	(6,781)	337,181	(177,354)	(41,806)
Net change in fund balance	<u>\$ 57,659,250</u>	<u>\$ 26,381,244</u>	<u>\$ 35,996,264</u>	<u>\$ 15,350,970</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Notes:

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

Table 5

2013	2012	2011	2010	2009	2008
81,919,126	80,242,397	76,354,002	68,943,640	65,987,655	68,979,804
2,636,723	2,540,323	2,425,081	2,410,240	2,590,315	2,354,151
23,546,009	26,452,530	24,294,048	28,676,287	25,329,426	24,290,496
5,543,709	4,748,317	4,446,556	5,432,112	4,386,411	4,155,247
390,742	413,450	393,394	401,814	387,036	391,248
38,902	1,521,294	2,120,571	3,238,742	3,027,063	8,428,148
11,278,145	11,507,150	10,873,006	10,426,041	10,705,950	10,549,589
436,965	555,373	379,563	481,198	603,433	288,436
<u>125,790,321</u>	<u>127,980,834</u>	<u>121,286,221</u>	<u>120,010,074</u>	<u>113,017,289</u>	<u>119,437,119</u>
12,284,941	11,918,148	11,385,777	12,371,607	12,383,739	16,444,624
13,665,856	15,708,867	14,975,430	17,542,831	14,370,646	13,492,035
14,489,520	15,767,658	15,579,512	15,112,844	16,019,770	15,758,867
6,236,109	5,938,780	6,768,111	5,609,450	5,036,855	5,108,483
14,132,428	13,436,053	13,982,446	15,459,317	17,625,432	14,553,257
11,877,720	10,472,565	10,208,474	9,487,374	11,057,881	8,787,523
2,717,148	2,666,965	2,891,096	3,069,636	3,263,360	2,672,659
15,957	45,557	42,282	39,243	588,954	193,954
250	3,062	6,337	9,376	29,615	39,274
8,980,535	7,571,461	5,870,497	5,102,847	1,420,879	1,503,803
<u>30,703,246</u>	<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>115,103,710</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>
10,686,611	10,196,238	7,422,764	8,231,730	(6,849,755)	1,092,456
10,801,277	16,855,991	7,994,966	14,195,347	13,876,091	15,925,235
(11,065,224)	(16,874,898)	(8,036,102)	(13,967,364)	(13,412,644)	(16,180,005)
40,836	24,680	179,291	-	744,036	17,853
<u>(223,111)</u>	<u>5,773</u>	<u>138,155</u>	<u>227,983</u>	<u>1,207,483</u>	<u>(236,917)</u>
-	-	-	-	-	-
10,463,500	10,202,011	7,560,919	8,459,713	(5,642,272)	855,539
101,224	344,019	32,445	62,835	147,450	142,721
<u>\$ 10,564,724</u>	<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>0.01%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.60%</u>	<u>0.24%</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
2017	\$ 53,641,205	\$ 102,546,998	\$ 842,304	\$ 157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002
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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.664 billion compared to \$1.283 billion in 2016. The remainder of the increase is due to increased regular sales tax collections as well as a large audit collection in October 2017.

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

Standard Industrial Classification Code	2017	2016	2015	2014
Food group classification	\$ 273,231,793	\$ 239,397,364	\$ 186,478,085	\$ 143,472,963
Apparel group classification	32,098,865	31,225,484	31,053,522	29,224,695
Gen. merchandise group classification	289,131,803	247,043,461	243,596,753	215,465,147
Automotive group classification	374,811,224	386,224,822	389,733,021	335,397,318
Home furnishings group classification	178,281,720	167,555,453	164,892,539	163,531,876
Building group classification	745,639,648	582,599,603	453,604,906	365,511,541
Service group classification	293,919,984	243,593,450	202,719,949	146,938,399
Manufacturer group classification	185,827,231	267,286,272	191,880,218	128,562,288
Utilities group classification	44,048,992	44,242,960	33,094,777	26,881,161
Miscellaneous group classification	72,915,877	74,118,511	86,827,478	32,715,509
Totals	<u>\$ 2,489,907,137</u>	<u>\$ 2,283,287,380</u>	<u>\$ 1,983,881,248</u>	<u>\$ 1,587,700,897</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.
- (4) In addition to the above taxable sales, the Parish collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.664 billion compared to \$1.283 billion in 2016. This difference in taxable purchases accounts for the majority of the increased sales tax revenue reflected in Tables 3 and 6.

Table 7

	2013	2012	2011	2010	2009	2008
\$	136,581,073	\$ 133,919,107	\$ 122,589,031	\$ 130,487,449	\$ 130,387,849	\$ 137,604,626
	26,708,138	20,653,463	13,566,959	16,583,767	15,912,973	13,313,220
	222,795,247	229,576,711	182,663,067	176,998,009	213,214,388	193,209,724
	308,168,941	415,715,672	243,303,204	219,336,555	224,732,903	274,266,640
	151,861,148	143,762,781	170,060,190	124,891,355	126,242,476	142,645,479
	356,713,366	317,012,620	312,453,281	303,851,759	355,213,245	439,045,957
	132,345,874	126,203,699	127,969,529	118,567,504	142,673,076	173,213,302
	164,066,450	127,919,698	65,216,945	122,318,965	104,738,545	133,115,198
	21,685,573	14,100,604	12,803,579	16,249,998	16,468,180	14,253,510
	37,487,036	41,403,606	42,445,008	38,707,166	39,649,428	56,677,494
	<u>\$ 1,558,412,846</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>2.50%</u>	<u>2.50%</u>	<u>2.50%</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>
2017	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
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%

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>
2017	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2016	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2015	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2012	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2011	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
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%

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. Instead, Ward 1 sales are assessed at a 1.50% rate for an additional Calcasieu Parish School Board Salary Tax, which is not reflected in the Overlapping Rates listed above. 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 SEVEN YEARS AGO**

Tax Remitter Industry (Note 2)	-----2017-----			-----2010-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability (Note 3)	Rank	Percentage of Total
Manufacturing	\$ 35,558,113	1	34.68%	\$ 1,001,551	6	3.14%
Manufacturing	5,222,819	2	5.09%	2,898,387	2	9.08%
Construction	4,454,426	3	4.34%	-	-	-
Manufacturing	3,358,840	4	3.28%	4,114,401	1	12.88%
Manufacturing	2,695,257	5	2.63%	2,788,023	3	8.73%
Construction	2,536,351	6	2.47%	-	-	-
Utilites	2,114,985	7	2.06%	-	-	-
Manufacturing	1,493,993	8	1.46%	1,231,216	5	3.86%
Construction	1,243,754	9	1.21%	-	-	-
Manufacturing	1,040,167	10	1.02%	-	-	-
Construction	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	-
Utility Provider	-	-	-	763,863	7	2.39%
Industrial Manufacturer	-	-	-	420,057	9	1.31%
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>\$ 59,718,705</u>		<u>58.24%</u>	<u>\$15,692,645</u>		<u>49.14%</u>
Total sales tax revenue	<u>\$102,546,998</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 Assessed Value as a Percentage of Actual Taxable Value	Total Millage Rate (Note 3)
2017	\$ 1,110,397,656	\$ 290,914,620	\$ 933,852,540	\$ 286,249,716	\$ 2,048,915,100	\$15,630,821,480	13.11%	3.29
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

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. 2017 property tax activity is based upon the 2016 levy). The 2016 levy was a reassessment year levy.
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5 & 6)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2017	3.29	9.31	4.93	10.94	5.80	9.23
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

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. 2017 property tax activity is based upon the 2016 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) In 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 2016, Waterworks District No. 2 of Ward 4 passed its first ad valorem tax levy with a 6.38 millage.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4 & 5)	Criminal Court Activities	Cities (Note 2)	Other	Total
3.24	6.65	3.02	15.21	3.70	75.32
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

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

Entity (Note 3)	2017 (2016 Assessed Valuation)			2008 (2007 Assessed Valuation)		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Phillips 66 Co. / Conoco-Phillips Co.	\$ 94,060,730	1	4.59%	\$ 69,306,710	1	5.86%
Citgo Petroleum / Citgo Lubricants	93,746,960	2	4.57%	42,971,860	4	3.63%
Entergy Gulf States Louisiana, Inc.	93,698,540	3	4.57%	61,082,590	2	5.16%
Golden Nugget Lake Charles	54,725,790	4	2.67%	-	-	-
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	42,226,740	5	2.06%	28,464,780	7	2.41%
Eagle US 2 LLC (Axiall) / PPG Industries	41,396,850	6	2.02%	47,489,970	3	4.02%
Westlake Chemical	32,769,770	7	1.60%	14,098,710	10	1.19%
PNK (Lake Charles) LLC	32,517,800	8	1.59%	35,946,860	5	3.04%
Lake Charles LNG Company	30,640,530	9	1.50%	-	-	-
Cameron Interstate Pipe	28,691,000	10	1.40%	-	-	-
Excel Paralubes	-	-	-	31,730,310	6	2.68%
Bellsouth Telecommunication	-	-	-	15,224,800	9	1.29%
Entergy Texas Inc	-	-	-	16,396,770	8	1.39%
Total for principal taxpayers	<u>\$ 544,474,710</u>		<u>26.57%</u>	<u>\$ 362,713,360</u>		<u>30.67%</u>
Total for all taxpayers	<u>\$ 2,048,915,100</u>			<u>\$ 1,182,710,038</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. 2017 property tax activity is based upon the 2016 levy).
- (3) Combined related entities for comparability between 2008 and 2017.

**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
2017	\$ 54,521,631	\$ 54,370,596	99.72%	\$ -	\$ 54,370,596	99.72%
2016	52,343,636	52,174,631	99.68%	15,510	52,190,141	99.71%
2015	49,562,638	49,438,514	99.75%	30,429	49,468,943	99.81%
2014	44,723,699	44,590,201	99.70%	35,865	44,626,066	99.78%
2013	42,645,320	42,490,966	99.64%	64,604	42,555,570	99.79%
2012	40,053,416	39,904,277	99.63%	58,694	39,962,971	99.77%
2011	39,053,551	38,875,223	99.54%	82,684	38,957,907	99.76%
2010	36,688,383	36,479,157	99.43%	109,530	36,588,687	99.73%
2009	33,557,675	33,256,765	99.10%	73,826	33,330,591	99.32%
2008	31,749,387	31,351,843	98.75%	195,902	31,547,745	99.36%

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. 2017 property tax collections are based upon the 2016 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 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) 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.
- (6) In 2016, Waterworks District No. 2 of Ward 4 passed its first ad valorem tax levy with a 6.38 millage.

**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
2017	\$ -	\$ -	\$ -	\$ 10,185	\$ 150,096	\$ -
2016	-	-	-	15,857	175,111	-
2015	-	-	-	21,259	200,126	53,075
2014	-	-	-	26,404	225,141	64,541
2013	-	-	-	31,304	250,156	75,461
2012	-	-	15,957	35,970	-	85,861
2011	-	-	61,514	-	-	-
2010	-	-	103,796	50,000	-	-
2009	-	-	143,038	95,000	-	-
2008	580,000	8,954	-	187,522	-	122,751

Year	Total Primary Government	Percentage of Personal Income	Net
			Outstanding Debt Per Capita
2017	\$ 160,281	0.00%	\$ 0.79
2016	190,968	0.00%	\$ 0.96
2015	274,460	0.01%	\$ 1.40
2014	316,086	0.01%	\$ 1.62
2013	356,921	0.01%	\$ 1.82
2012	137,788	0.00%	\$ 0.72
2011	61,514	0.00%	\$ 0.32
2010	153,796	0.00%	\$ 0.83
2009	238,038	0.01%	\$ 1.28
2008	899,227	0.02%	\$ 4.87

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) In 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) The above amounts were inclusive of Sewer District No. 11 of Ward 3 and Waterworks District No. 2 of Ward 4 which are reported as blended component units for financial reporting purposes since the governing boards for these legally separate entities are the same as the Parish.

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

Year	General Obligation Bonds	Assessed Value (Note 3)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2017	\$ 10,185	\$ 2,432,880,232	0.000%	202,506	\$ 0.05
2016	15,857	2,335,164,816	0.001%	199,025	\$ 0.08
2015	21,259	2,183,265,247	0.001%	196,529	\$ 0.11
2014	26,404	2,099,261,310	0.001%	195,486	\$ 0.14
2013	31,304	2,005,043,490	0.002%	195,616	\$ 0.16
2012	35,970	1,930,441,100	0.002%	192,316	\$ 0.19
2011	-	1,780,317,660	0.000%	192,768	\$ -
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

Notes:

- (1) In 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 2017 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2017 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.



**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2017**

<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	155,000	100%	155,000
Fire Protection District No. 1 of Ward 2	1,108,407	100%	1,108,407
Fire Protection District No. 4 of Ward 4	765,488	100%	765,488
Recreation District No. 1 of Ward 3	15,152,396	100%	15,152,396
Community Center District No. 4 of Ward 1	790,000	100%	790,000
Total overlapping debt for component units			<u>17,971,291</u>
Cities and towns:			
Calcasieu Parish School Board	192,153,590	100%	192,153,590
City of Lake Charles	77,591,640	100%	77,591,640
City of Sulphur	3,203,226	100%	3,203,226
City of Dequincy	431,125	100%	431,125
Town of Iowa	16,960	100%	16,960
Town of Vinton	407,351	100%	407,351
Total overlapping debt for cities and towns			<u>273,803,892</u>
Total overlapping debt			<u>291,775,183</u>
Total direct and overlapping debt			<u>\$ 291,775,183</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Debt limit	\$ 243,288,023	\$ 233,516,482	\$ 218,326,525	\$ 209,926,131
Total net debt applicable to limit	<u>10,185</u>	<u>15,857</u>	<u>21,259</u>	<u>26,404</u>
Legal debt margin	<u>\$ 243,277,838</u>	<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>

Legal Debt Margin Calculation For Fiscal Year 2017:

Assessed value (2017 Assessed Valuation)	\$ 2,143,208,511
Add back: exempt real property	<u>289,671,721</u>
Total assessed value	<u>\$ 2,432,880,232</u>
Debt limitation - 10 percent of total assessed value	\$ 243,288,023
Debt applicable to limitation:	
Total bonded debt	160,281
Less: Special assessment bonds	<u>(150,096)</u>
Total debt applicable to limit	<u>10,185</u>
Legal debt margin	<u>\$ 243,277,838</u>

Notes:

- (1) The 2017 assessed value was utilized for this schedule since the Parish's December 31, 2017 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) In 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.

Table 17

2013	2012	2011	2010	2009	2008
\$ 200,504,349	\$ 193,044,110	\$ 178,031,766	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290
<u>31,304</u>	<u>35,970</u>	<u>-</u>	<u>50,000</u>	<u>95,000</u>	<u>767,522</u>
<u>\$ 200,473,045</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>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>	<u>0.48%</u>

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

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

Year	Special Assessment	Debt Service Requirements			Coverage
	Collections	Principal	Interest	Total	
2017	\$ 15,207	\$ 25,015	\$ 6,754	\$ 31,769	0.48
2016	14,300	25,015	7,317	32,332	0.44
2015	36,300	25,015	7,630	32,645	1.11
2014	28,304	25,015	7,410	32,425	0.87
2013	108,060	-	-	-	(Note 4)
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	-	-	-	-	-
2009	4,959	8,954	448	9,402	0.53
2008	17,933	8,954	895	9,849	1.82

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

Year	Gross Revenue	Operating Expenses (6)	Net Revenue	Debt Service Requirements			Coverage
			Available for Debt Service	Principal (7)	Interest	Total	
2017	\$ 1,135,248	\$ 549,632	\$ 585,616	\$ -	\$ -	\$ -	-
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

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, 2016 and 2017.
- (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) In 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
2017	202,506	\$ 5,228,240,054	\$ 25,818	36	32,946	3.20%
2016	199,025	5,078,149,570	25,515	37	32,748	4.20%
2015	196,529	4,717,183,064	24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	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%

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	-----2017-----			-----2008-----			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	4.62%	4,850	1	5.55%	Education
Lake Charles Memorial Health Systems	2,148	2	2.02%	1,039	8	1.19%	Health Care
Westlake Group	1,693	3	1.60%	-	-	-	Chemicals
Turner Industries, LLC	1,650	4	1.55%	2,250	3	2.57%	Fabrication
Golden Nugget	1,413	5	1.33%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1,300	6	1.22%	2,400	2	2.75%	Gaming
Citgo Petroleum Corporation	1,113	7	1.05%	1,275	5	1.46%	Oil Products
Christus St. Patrick Hospital	915	8	0.86%	1,085	7	1.24%	Health Care
Calcasieu Parish Sheriff's Office	869	9	0.82%	-	-	-	Education
City of Lake Charles	810	10	0.76%	822	10	0.94%	Local Municipality
Isle of Capri Casino & Hotel	-	-	-	1,171	6	1.34%	Gaming
Axiall Corporation (formerly PPG Industries)	-	-	-	1,296	4	1.48%	Chemicals
McNeese State University	-	-	-	844	9	0.97%	Education
Parish Employment (2)	<u>106,128</u>			<u>87,425</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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental activities:										
General government (8)	117	118	112	107	109	109	113	118	115	114
Public safety (9)	133	125	119	117	115	115	119	122	110	107
Public works (10)	222	219	207	201	185	186	187	185	180	184
Sanitation (4)	8	9	8	4	6	6	1	-	-	-
Health and welfare (5)	88	86	77	82	81	73	87	95	95	92
Culture and recreation (6/8)	117	114	120	117	111	102	103	101	97	88
Economic development (7)	43	43	42	40	38	36	36	36	37	34
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	5
Sewer (3)	-	-	-	-	-	-	-	-	-	2
Total full-time employees	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</u>	<u>645</u>	<u>627</u>	<u>646</u>	<u>657</u>	<u>634</u>	<u>626</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) In 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 and 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. The 2017 decrease in employees is only temporary. This position was filled in 2018.
- (5) 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 which increased the number of employees.
- (6) 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. In 2018, the library created two more positions. One is a system librarian needed to monitor the circulation system. The other position is a combination of two part-time jobs that were consistently unfilled.
- (7) The Parish added a new department in 2015 - The Southwest Louisiana Task Force for Growth and Opportunity. This department accomplished its primary mission and was closed at the end of 2017.
- (8) In 2016, the Parks Department (Culture & Recreation) was moved under the Facility Management Department (General Government) and as such the number of employees (7) in the general government category has increased.
- (9) The Public Safety line item includes an increase of three employees in 2016 and five employees in 2017 in the Animal Services Department required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the kennels and animals. The Office of Juvenile Justice Services Department also increased their employee count by three in 2016 and two in 2017 due to increased service levels and in anticipation of increased work hours.
- (10) The Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have reported ten new full time positions in 2014 and three in 2017. In 2016, the Parish began implementing a new drainage initiative and has budgeted for ten additional employees for the Stormwater & Watershed Management Fund..

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

Function	2017	2016	2015	2014
Governmental activities:				
Public safety				
Number of animals handled through animal shelter (2)	9,459	9,443	10,042	10,740
Public works				
Road miles constructed / overlaid (3)	105	61	34	35
Sanitation				
Refuse collected (tons/day)	131	124	124	118
Number of residents served	25,502	25,452	25,392	25,313
Solid Waste Centers refuse collected (yards/month) (11)	4,386	4,499	4,403	4,725
Solid Waste Centers recyclables collected (yards/month) (11)	739	681	647	466
Health and welfare				
Number of aerial mosquito control assignments (4)	47	51	57	54
Number of ground mosquito control assignments (4)	1,680	1,724	2,256	2,015
Number of workforce center clients assisted through grants (9)	36	92	139	216
Number of clients assisted with energy payments (5)	4,081	4,048	3,429	3,194
Number of housing assistance clients	413	448	466	498
Culture and recreation				
Number of park pavilion rentals (6)	471	515	475	453
Total circulation for library materials	1,240,611	1,237,589	1,250,000	1,225,612
Number of library visits by patrons	636,194	780,850	777,443	762,159
Economic development				
Number of occupational licenses issued (12)	2,801	2,429	2,462	2,455
Number of zoning variances and zoning exceptions	45 / 26	39 / 33	38 / 40	41 / 42
Business-type activities:				
Active water customers at year end	1,667	1,611	1,581	1,611
New water connections	211	373	376	506
Average daily consumption of water (gallons/day) (8)	483,205	480,282	467,407	436,422
Active sewer customers at year end	826	787	794	885
Average daily sewerage treatment (10)	178,100	290,333	181,408	168,138

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) 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. The area's economic growth is also impacting the timing and necessity of road overlay construction activity.
- (4) The increase in aerial assignments from 2008 to 2009 is due primarily to disaster related activities. The increase in ground assignments in 2011, 2014 and 2015 primarily relate to higher incidents of mosquito populations, West Nile virus and human cases of mosquito borne diseases.
- (5) In 2009, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy needs. This increase continued through 2011 until grant funds were reduced in 2012 when fewer number of households were able to be served. Grant funding increased in 2016 and 2017 enabling more households to be served.
- (6) 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. Decreases in 2017 were partly due to park closures for renovations at two park facilities as well as fewer rentals at two other park facilities.
- (7) In 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.
- (8) In May 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected.

2013	2012	2011	2010	2009	2008
11,062	11,420	11,016	10,339	11,811	11,803
49	58	93	123	121	79
116	117	116	127	125	152
25,299	24,247	25,073	25,016	24,840	24,767
3,179	1,826	-	-	-	-
393	311	-	-	-	-
52	63	80	59	107	73
1,491	1,823	1,204	1,085	1,899	1,377
134	151	281	321	535	568
3,632	3,664	5,982	4,425	4,680	2,947
500	489	543	551	679	661
486	405	372	381	429	419
1,124,945	1,112,770	1,126,479	1,061,485	1,008,544	857,585
753,160	736,447	761,736	705,416	632,787	681,044
2,494	2,411	2,488	2,547	2,579	2,609
31 / 32	10 / 20	19 / 36	14 / 34	16 / 46	42 / 34
1,439	1,422	(Note 7)	(Note 7)	(Note 7)	1,576
340	193	(Note 7)	(Note 7)	(Note 7)	340
537,498	508,126	(Note 7)	(Note 7)	(Note 7)	472,108
860	873	854	865	760	683
187,108	263,073	213,000	206,000	203,787	189,899

- (9) 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 youth providers program as well as the increased number of youth that enter the Center on their own initiative. The decreases in 2015, 2016 and 2017 were the result of the enactment of a workforce initiative law that raised the eligibility requirements which excluded more people. The Job Driven National Emergency Grant was offsetting some of the effects of the new law until 2017 when the Job Driven National Emergency Grant Program ended with no participants in 2017 compared to 52 participants in 2016. The Parish has even entered into a multi-jurisdictional agreement to administer adjoining Parishes' grants yet the service levels are still decreasing.
- (10) 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.
- (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 Calcasieu Parish residents. Both of these indicators continue to surpass expectations.
- (12) The economic growth that is occurring in Calcasieu Parish is affecting this statistic.

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

Function	2017	2016	2015	2014
General government				
Number of general government buildings (4/6/7)	11	11	11	9
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (5)	1,188	1,189	1,191	1,188
Unpaved road miles (5)	69	70	70	76
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings (4/7)	7	7	8	8
Number mosquito control airplanes/spray trucks	16	16	16	16
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (8)	12	12	13	13
Economic development				
Number of planning inspection vehicles	16	16	16	16
Business-type activities:				
Water				
Water mains (miles) (9)	52	52	47	47
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) In 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) 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.
- (5) 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.
- (6) 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.
- (7) The Garrick Memorial Community Center was sold in 2016.
- (8) The Maplewood Library closed to the public in 2016 and is used as an Outreach Facility.
- (9) In 2014 and 2016, the Water District continued to expand its water system which is reflected in the additional water main statistic.

Table 23

2013	2012	2011	2010	2009	2008
9	9	10	10	10	10
4	4	4	4	4	4
1,170	1,168	1,167	1,164	1,157	1,147
71	71	72	77	81	81
11	11	11	11	11	11
8	8	7	7	6	6
15	15	16	13	14	14
11	11	11	11	11	11
18	18	18	18	18	18
13	13	13	13	14	14
16	14	14	14	13	11
43	43	Note (3)	Note (3)	Note (3)	43
1,150	1,150	Note (3)	Note (3)	Note (3)	1,150
300	300	300	300	300	300



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2017

CALCASIEU PARISH POLICE JURY
December 31, 2017

TABLE OF CONTENTS

Page Numbers

GOVERNMENTAL ACCOUNTING REPORTS:

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 - 25
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	26 - 27
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	28 - 30
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With the Uniform Guidance	31
Schedule 3 - Summary Schedule of Prior Year Findings	32 - 33
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	34

SUPPLEMENTARY INFORMATION:

Schedule 5 - Schedule of Component Units	35 - 36
Schedule 6 - Schedule of Insurance in Effect	37 - 39
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	40 - 42
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 12 of Ward 3 Drinking Water Revolving Loan Fund	43 - 45

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. Judd Bares, 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, 2017, 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, 2018. 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 and significant deficiencies.

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 item 2017-001. Item 2017-003 refers to deficiencies in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2017-003 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency as item 2017-002.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as item 2017-004. Item 2017-005 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 2017-005 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.

Mr. Elroy Quirk + Bunch

Lake Charles, Louisiana
June 28, 2018

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

Mr. Judd Bares, 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, 2017. 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 one discretely presented component unit disclosed in Schedule 5 which received \$127,192 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2017. 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, 2017.

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, 2017, 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, 2018, 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.

Ms. Tracy Quirk + Benah

Lake Charles, Louisiana
June 28, 2018

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Center Cluster:			
Direct Program:			
School Breakfast Program	10.533		\$ 18,137
National School Lunch Program	10.555		28,932
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559	13-SFSP-001	109,552
Total Child Nutrition Center Cluster			<u>156,621</u>
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561	2000289113	21,410
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	10/1/16-9/30/17	217,830
Child and Adult Care Food Program	10.558	2017-050905348	61,128
Total CFDA Number 10.558			<u>278,958</u>
Total U.S. Department of Agriculture			<u>456,989</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Program:			
Housing Counseling Program	14.169		42,051
Emergency Solutions Grant	14.231	4/1/16-6/30/17	5,910
Supportive Housing Program	14.235		276,638
PIH Family Self-Sufficiency Program	14.896		46,020
Continuum of Care Program	14.267		79,253
Housing Choice Vouchers	14.871		2,814,133
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant-Housing Rehab	14.228	HNR 20102	154,527
Community Development Block Grant-Ike-Gustav	14.228	CDBG18-Generators Public Facility II	394,300
Community Development Block Grant-Ike-Gustav	14.228	CDBG20-Continuum of Care	21,923
Community Development Block Grant-Ike-Gustav	14.228	CDBG21-Sulphur Elevate Lighting Bridge	6,262
Community Development Block Grant	14.228	CDBG22-Westlake Generator	80,787
Total Passed Through Louisiana Office of Community Development			<u>657,799</u>
Total U.S. Department of Housing and Urban Development			<u>3,921,804</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement:			
Child Abuse Counseling & Advocacy Program	16.575	2015-VA-GX-0003	100,001
Juvenile Justice & Delinquency Prevention Program	16.540	2015-JF-21-3624	<u>10,725</u>
Total U.S. Department of Justice			<u>110,726</u>
U.S. DEPARTMENT OF LABOR			
Workforce Innovation and Opportunity Act Cluster:			
Passed Through Louisiana Department of Labor:			
Workforce Innovation and Opportunity Act	17.258	Adult 2000201066	766,773
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker 2000201066	376,412
Workforce Innovation and Opportunity Act	17.259	Youth 2000201066	387,320
Workforce Innovation and Opportunity Act	17.277	National Emergency Grant 2000201066	<u>74,797</u>
Total U.S. Department of Labor			<u>1,605,302</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program:			
Assets for Independence Project	93.602	90EI0895-01-00	4,509
Passed Through Louisiana Secretary of State:			
Medical Reserve Corp Small Grant Program National Association of County & City Health Officials (NACCHO)	93.008	1/5/13-7/31/13	170
Medical Reserve Corp Small Grant Program National Association of County & City Health Officials (NACCHO)	93.008	1/20/11-7/31/11	5,000
Medical Reserve Corp Small Grant Program National Association of County & City Health Officials (NACCHO)	93.008	MRC14-0499	3,500
Total Passed Through Louisiana Secretary of State			<u>8,670</u>
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2016 P0002	454,707
Community Services Block Grant	93.569	2017 P0002	102,900
Total Passed Through Louisiana Department of Labor			<u>557,607</u>
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2017 DHHS	<u>1,451,812</u>
Passed Through Louisiana Workforce Commission:			
Strategies to Empower People (STEP)	93.558	2000201066	<u>60,622</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Supreme Court:			
Drug Court-SCDC Temporary Assistance for Needy Families (TANF)	93.558	2016-2017 CFMS #721824	74,853
Drug Court-SCDC Temporary Assistance for Needy Families (TANF)	93.558	2017-2018 CFMS #721824	95,976
Total Passed Through Louisiana Supreme Court			<u>170,829</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2014-2017 CFMS #733475	84,032
Title IV-E Federal Foster Care Program	93.658	2017-2020 ISIS #2000277042	137,475
Total Passed through Louisiana Department of Public Safety			<u>221,507</u>
Total U.S. Department of Health and Human Services			<u>2,475,556</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Federal Emergency Management Agency-Disaster Grants Public Assistance	97.036	Sabine River Flooding-4263	106,806
Federal Emergency Management Agency-Disaster Grants Public Assistance	97.036	Hurricane Harvey-4345	789,489
Federal Emergency Management Agency-Disaster Grants Public Assistance	97.036	Hurricane Rita-1607	1,215
Total CFDA Number 97.036			<u>897,510</u>
Disaster Housing Assistance Grant	97.109		<u>25,000</u>
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	6,820
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	12,000
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	2,999
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	12,048
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	4,800
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	9,587
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	7,310
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	13,746
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	4,500
Total CFDA Number 97.067			<u>73,810</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Emergency Management Performance Grant (EMPG)	97.042	EMT-2016-EP-00003-S01	10,656
Emergency Management Performance Grant (EMPG)	97.042	EMT-2017-EP-00001-S01	31,750
Total CFDA Number 97.042			<u>42,406</u>
Hazard Mitigation Grant Program	97.039	1603-019-0011	891
Hazard Mitigation Grant Program	97.039	1603-019-0017	1,836,969
Hazard Mitigation Grant Program	97.039	1603-019-0026	523,624
Hazard Mitigation Grant Program	97.039	1786-019-0001	448,037
Hazard Mitigation Grant Program	97.039	1786-019-0003	958
Hazard Mitigation Grant Program	97.039	1786-019-0004	9,555
Hazard Mitigation Grant Program	97.039	1786-019-0005	1,011
Hazard Mitigation Grant Program	97.039	1786-019-0006	14,906
Hazard Mitigation Grant Program	97.039	1786-019-0006	244,497
Hazard Mitigation Grant Program	97.039	1786-019-0010	968
Hazard Mitigation Grant Program	97.039	1786-019-0024	952,468
Hazard Mitigation Grant Program	97.039	1786-019-0001	239,017
Total CFDA Number 97.039			<u>4,272,901</u>
Mitigation Assistance Program	97.029	FMA 2016	954,087
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>5,343,204</u>
Total U.S. Department of Homeland Security			<u>6,265,714</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF INTERIOR			
Passed Through the Louisiana Department of Commerce, Community and Economic Development: Payment in Lieu of Taxes Program	15.226	PILT 2017	<u>331</u>
Total U.S. Department of Interior			<u>331</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Department of Transportation: Highway Planning and Construction	20.205	You Winn Rd/Gloria Dr H.000870	1,501,162
Highway Planning and Construction	20.205	J Bennet Johnston H007113.5	20,023
Highway Planning and Construction	20.205	Leger Rd Sidewalk H006484	<u>272,381</u>
Total CFDA Number 20.205			<u>1,793,566</u>
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	7/1/16-6/30/17	75,055
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	7/1/17-6/30/18	<u>61,000</u>
Total CFDA Number 20.509			<u>136,055</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Job Access Reverse Commute Program	20.516	7/1/16-6/30/17	64,021
Job Access Reverse Commute Program	20.516	7/1/17-6/30/18	66,701
Total CFDA Number 20.516			<u>130,722</u>
Total U.S. Department of Transportation			<u>2,060,343</u>
U.S. DEPARTMENT OF COMMERCE			
Passed Through Louisiana Department of Natural Resources: Coastal Zone Management	11.419	2000275155	<u>23,112</u>
Total U.S. Department of Commerce			<u>23,112</u>
Total Primary Government			<u>\$ 16,919,877</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2017

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

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Direct Program:			
Waterworks District No. 14 of 5:			
Waste & Water Disposal Systems-Rural Community-USDA			
Loan Outstanding	10.760		\$ <u>2,944,892</u>
Total U.S. Department of Agriculture			<u>2,944,892</u>
 U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans Treatment			
Court Grant	16.585	2016-VV-BX-0011	<u>63,113</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Commission on Law Enforcement: Fourteenth Judicial District Court:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	2016-VA-GX-0074	235,906
Crime Victims' Assistance Grant	16.575	Domestic Violence Program-2803	23,331
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	2016-VA-GX-0074-3720	18,016
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	Crime Victims' Counseling-2805	60,226
Crime Victims' Assistance Grant-Crime Victims Counseling Grant	16.575	2016-VA-GX-0074-3719	25,619
Total CFDA Number 16.575			<u>363,098</u>
Domestic Violence Prosecution	16.588	Violence Against Women-3593	<u>53,891</u>
Total Passed Through Louisiana Commission on Law Enforcement			<u>416,989</u>
Total U.S. Department of Justice			<u>480,102</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Highway Safety Commission:			
Fourteenth Judicial District Attorney:			
DWI Prosecution Grant	20.600	2018-10-21	<u>38,108</u>
Total U.S. Department of Transportation			<u>38,108</u>
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF) Adult Drug Court Program	93.558	7/1/16-6/30/17	17,181
Temporary Assistance for Needy Families (TANF) Adult Drug Court Program	93.558	721824	<u>37,333</u>
Total U.S. Department of Health and Human Services			<u>54,514</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Fire Protection District 2 of Ward 4: Disaster Grants Public Assistance	97.036	Hurricane Harvey/ FEMA PA-06-LA-PW- 000XX	15,778
Fire Protection District 1 of Ward 5: Disaster Grants Public Assistance	97.036	Hurricane Harvey/ FEMA PA-06-LA-4345- PW-00010	7,344
Gravity Drainage District 8 of Ward 1: Disaster Grants Public Assistance	97.036	Hurricane Harvey/ FEMA PA-06-LA-4345- PW-000XX	6,718
Gravity Drainage District 6 of Wards 5 & 6: Disaster Grants Public Assistance	97.036	Hurricane Harvey/ FEMA PA-06-LA-4345- PW-000XX	2,377
Calcasieu Parish Communications District - E-911 Disaster Grants Public Assistance	97.036	Hurricane Harvey/ FEMA PA-06-LA-4345- PW-00014	10,603
Total CFDA Number 97.036			<u>42,820</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Pass Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Fire District 1 of Ward 5:			
State Homeland Security Grant FY 2016	97.067	2016-SS-00018-S01	6,820
Gravity Drainage District 8 of Ward 1:			
Hazard Mitigation Program	97.039	1786-019-0006	<u>244,497</u>
Total Passed through Louisiana Office of HomelandSecurity and Emergency Preparedness			<u>251,317</u>
Total U.S. Department of Homeland Security			<u>294,137</u>
Total Component Units			<u>\$ 3,811,753</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2017

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 Community Development Block Grant Ike - Gustav grant had subrecipient payments in the amount of \$87,049 to the City of Sulphur and the City of Westlake
2. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$123,118 to the Education and Treatment Council, Inc.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$57,065 for 2017 to the City of Lake Charles Fire Department; City of Lake Charles Police Department; Calcasieu Parish Sherriff Office; City of Westlake Police Department; Town of Iowa Police Department; Town of Iowa Fire Department; and Fire Protection District 1 of Ward 5.
4. The Police Jury's Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$244,497 for 2017 to Gravity Drainage District 8 of Ward 1.

(Continuation of Schedule of Expenditures of Federal Awards)

5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$41,347 in 2017.
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 \$85,845 in 2017.
7. The Police Jury's Assets for Independence had subrecipient payments in the amount of \$16,300 to Project Build A Future and the Southwest Louisiana Economic Development Alliance.

Note D: Indirect Cost Rate

The Police Jury elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2017

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2017-001 to 2017-003 list deficiencies noted. Items 2017-001 and 2017-003 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2017-003 is required to identify which internal control findings the auditors' considered to be material weaknesses. Item 2017-002 was considered to be a significant deficiency.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2017-004 and 2017-005 list instances of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2017-005 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

U.S. Department of the Housing and Urban Development

Community Development Block Grant-Housing Rehab Program	14.228
Community Development Block Grant-Generators Public Facility II	14.228
Community Development Block Grant-Continuum of Care	14.228
Community Development Block Grant-Sulphur Elevate Lighting Bridge	14.228
Community Development Block Grant-Westlake Generator	14.228

(Continuation of Summary of Auditor Results)

U.S. Department of Housing and Urban Development

Section 8 Housing Choice Vouchers	14.871
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U.S. Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
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U.S. Department of Homeland Security

Mitigation Assistance Program	97.029
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U.S. Department of Transportation

Highway Planning and Construction-You Winn Rd/Gloria Dr H000870	20.205
Highway Planning and Construction-J Bennet Johnston H007113.5	20.205
Highway Planning and Construction-Leger Rd Sidewalk H006484	20.205

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, 2017

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2017-001 The Fourteenth District Court 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).

2017-002 Recreation District 1 Ward 4

Finding: A District employee obtained an unsecured fuel card and misappropriated District funds.

Criteria: District internal controls over fuel cards should be strengthened to avoid misappropriation of District funds.

Effect: Inadequate internal controls over fuel cards could lead to misappropriation of District funds.

(Continuation of Internal Control-Financial Statement)

Cause: A District employee obtained an unsecured fuel card and misappropriated District funds.

Recommendation: The District should review its internal control procedures for securing fuel cards.

Management's Response: The District has taken the necessary steps to strengthen internal controls over the fuel cards in order to prevent this type of activity from occurring in the future. Additionally, the District received full compensation for the misappropriation.

2017-003

Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-29-18
Community Center		
District 3 of 7	Langley, Williams & Company, LLC	6-13-18
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-22-18
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6-13-18
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	6-11-18
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-25-18
Gravity Drainage 5 of 4	Steven M. DeRouen, CPA	3-28-18
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-15-18
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	9-21-17
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	10-23-17
Waterworks 4 of 4	Steven M. DeRouen, CPA	9-11-17
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3-6-18

(Continuation of Internal Control-Financial Statement)

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2017-004 Fire Protection District 1 of Ward 5

Finding: An allegation was made that the former Fire Chief of Fire Protection District 1 of Ward 5 falsified mileage reimbursement requests in order to inappropriately receive reimbursement for miles not driven. This allegation is currently under investigation by the Calcasieu Parish Sheriff's Office. The amount of the alleged misappropriation is initially estimated to be approximately \$1,900 but this amount may change based on the final results of the investigation.

Criteria: District personnel must file accurate and truthful reimbursement requests.

Effect: Falsified documentation could lead to misappropriation of District funds.

Cause: The former District Fire Chief may have received reimbursement for miles not driven.

Recommendation: District personnel should file accurate and truthful reimbursement requests.

Management's Response: The District will continue to assist the Sheriff's Office with its investigation as well as any other activity that results from that investigation.

2017-005 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>
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-15-18

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, 2017

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, 2017

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2016-1	<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 for 2017. This finding was resolved in 2018.
2016-2	<u>Civil Indigent Transcript Fund -</u>	This finding was resolved in 2017.
2016-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	This finding was resolved in 2017.
2016-4	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2016 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District	
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Community Center District 3 of 7	Langley, Williams & Company, LLC
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Fire Protection District 1 of 7	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	Steve M. DeRouen, CPA
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>	
2016-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2016 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Gravity Drainage District 4 of 3	Langley, Williams & Company, LLC
Waterworks District 9 of 4	Steven DeRouen, CPA

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, 2017

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>	
2017-001	<u>The Fourteenth District Court Transcript Fund - Lack of Segregation of Duties</u>	Beginning in 2018 Management has turned the accounting operations of this fund over to the Calcasieu Parish Police Jury. There should be adequate segregation of duties with implementation of this change.
2017-002	<u>Recreation District 1 of 4</u>	The District has taken the necessary steps to strengthen internal controls over the fuel cards in order to prevent this type of activity from occurring in the future. Additionally, the District received full compensation for the misappropriation.
2017-004	<u>Fire Protection District 1 of 5</u>	The District will continue to assist the Sheriff's Office with its investigation as well as any other activity that results from that investigation.
2017-003 & 2017-005	<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.

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, 2017

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- Gravity Drainage District No. 2 of Ward 7
- Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- * Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4

The following component unit had federal funds during 2017. 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, 2017

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Berkley Insurance Co.	1/31/17- 1/31/18	<u>Automobile:</u> \$3,000,000 Each Accident SIR \$100,000 per occurrence except \$10,000 for employee benefits <u>General Liability:</u> <u>Wellness Facility & Ravenwood 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	1/31/17- 1/31/18	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Midlands	1/31/17- 1/31/18	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$500,000 except \$1,500,000 for all presumptive losses
Westchester Fire	1/31/17- 1/31/18	<u>Aviation:</u> \$5,000,000 Single Limits \$ 669,511 hull \$1,000 deductible not in motion; \$1,000 deductible in motion

(Continuation of Schedule of Insurance in Effect)

AmRisc/AWAC	1/31/17- 1/31/18	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except 3% per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail.
Travelers Casualty & Surety of America	1/31/17- 1/31/18	<u>Inland Marine:</u> \$15,402,896 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	1/31/17- 1/31/18	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$3,500 deductible
Lloyds	1/31/17- 1/31/18	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate \$100,000 deductible
Lloyds	1/31/17 1/31/18	<u>Cyber Liability:</u> \$1,000,000 limit \$ 50,000 each and every loss
Travelers Casualty & Surety of America	1/31/17 1/31/18	<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, 2017

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 2023

Section II:

There were 19 commercial customers, 10 governmental customers, 16 civic/non-profit customers, 962 residential customers for Ward 5, and 42 residential customers for Ward 7 on the system at December 31, 2017.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

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

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Residential - Ward 7

\$ 14.99 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$34.73 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

Allied World Assurance Co. 5105-1516-03	\$12,331 12/10/17- 12/10/18	<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 \$3,202
144958-S 7/29/17-
7/29/18

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, 2017:

<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>
\$ 12,436	\$ 1,246	\$ 181	\$ 210	\$ 12,997	\$ 27,070

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2017:

Reserve Fund Requirement	\$ 55,106
Contingency Fund Requirement	55,106
Sinking Fund Requirement	<u>13,345</u>
Total Reserves	<u>\$123,557</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, 2017

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-6055393-05/000	\$15,160 10/17/17- 10/17/18	<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>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	\$2,679 10/17/17- 10/17/18	<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 717 residential users and 10 commercial users on the system at December 31, 2017.

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/16 Balance	Additions (Deletions)	12/31/17 Balance
Land and Right of Ways	\$ 105,000	\$ -0-	\$ 105,000
Construction in Progress	918,970	(807,736)	111,234
Building and Improvements	9,648	-0-	9,648
Improvements Other than Buildings	5,595,784	1,903,014	7,498,798
Machinery and Equipment	<u>23,995</u>	<u>-</u>	<u>23,995</u>
Net Value	<u>\$6,653,397</u>	<u>\$1,095,278</u>	7,748,675
Accumulated Depreciation			<u>(1,682,761)</u>
Net Cost			<u>\$6,065,914</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2017:

Debt Service Requirement	\$ 32,662
Reserve Fund Requirement	41,893
Contingency Fund Requirement	<u>19,189</u>
Total Reserves	<u>\$ 93,744</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, 2017 is \$224,009 for residential customers and \$57,004 for industrial customers.

The average billed per residential user for the year ended December 31, 2017 is \$34.11.

The average billed per commercial user for the year ended December 31, 2017 is \$475.03.