

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/13/03

Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2002

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, 2002

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Calcasieu Parish Police Jury
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2002**

TABLE OF CONTENTS

	<u>Page No.</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i
GFOA Certificate of Achievement for Excellence in Financial Reporting	xiii
Organizational Chart	xv
List of Principal Officials	xvi
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	xix
<u>GENERAL PURPOSE FINANCIAL STATEMENTS</u>	
	<u>Exhibit</u>
Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Units	1 2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Discretely Presented Component Units	2 4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis) Budget and Actual - General Fund, Special Revenue and Debt Service Fund Types	3 6
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Types and Discretely Presented Component Units	4 8
Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units	5 10
Combining Component Unit Financial Statements - Discretely Presented:	
Combining Balance Sheet - Component Units	6 12
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances - Component Units	7 26
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - Component Units	8 36
Combining Statement of Cash Flows - Component Units	9 40
Notes to Financial Statements	45

**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
FINANCIAL STATEMENTS AND SCHEDULES**

	<u>Statement/ Schedule</u>	<u>Page No.</u>
General Fund:		
Comparative Balance Sheets	A-1	85
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	A-2	86
Schedule of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis) Budget and Actual	A-3	87
Special Revenue Funds:		
Combining Balance Sheet	B-1	94
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	100
Comparative Individual Fund Statements	B-3 - B-96	109-202
Debt Service Fund:		
Combining Balance Sheet	C-1	204
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	C-2	205
Comparative Individual Fund Statements	C-3 - C-7	207-211
Capital Projects Funds:		
Combining Balance Sheet	D-1	215
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-2	217
Comparative Individual Fund Statements	D-3 - D-22	219-238
Internal Service Fund:		
Combining Balance Sheet	E-1	240
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	E-2	241
Combining Statement of Cash Flows	E-3	242
Comparative Individual Fund Statements	E-4 - E-15	243-254

**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
FINANCIAL STATEMENTS AND SCHEDULES (CONT.)**

	<u>Statement/ Schedule</u>	<u>Page No.</u>
Agency Funds:		
Combining Balance Sheet	F-1	257
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	F-2	258
General Fixed Assets Account Group:		
Comparatives Schedule of General Fixed Assets - By Source	G-1	261
Schedule of General Fixed Assets - By Function and Activity	G-2	262
Schedule of Changes in General Fixed Assets - By Function and Activity	G-3	263
General Long - Term Debt Account Group:		
Schedule of General Long - Term Debt	H-1	265
 COMPONENT UNITS		
Combining Balance Sheets and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Fund Types	I-1 - I-47	268-314
	<u>Table</u>	<u>Page No.</u>
STATISTICAL SECTION		
General Governmental Expenditures by Function	1	316
General Governmental Revenues by Source	2	318
General Governmental Tax Revenues by Source	2A	320
Ad Valorem Tax Levies and Collections	3	321
Assessed and Estimated Value of Taxable Property	4	323
Property Tax Millage Rates - Direct and Overlapping Governments	5	324
Principal Taxpayers	6	326

COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
FINANCIAL STATEMENTS AND SCHEDULES (CONT.)

	<u>Table</u>	<u>Page No.</u>
Special Assessment Billings and Collections	7	327
Computation of Legal Debt Margin	8	328
Ratio of Net General Obligation Debt to Assessed Value and Net General Obligation Debt Per Capita	9	329
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures	10	330
Computation of Direct and Overlapping Debt - General Obligation Bonds	11	331
Demographic Statistics	12	332
Property Value, Construction and Bank Deposits	13	333
Miscellaneous Statistical Data	14	334

Introductory
Section



S. MARK MCMURRY
ADMINISTRATOR

CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana 70602
337/ 721-3500
Fax 337/437-3399
Web: www.cppj.net

July 14, 2003

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

Dear Members of the Police Jury:

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2002. The Parish Finance Division prepared this report in accordance with generally-accepted account principles (GAAP). To the best of our knowledge and belief, the enclosed data is accurate in all respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Parish. All disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Police Jury.

This comprehensive annual financial report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the Parish's Organizational Chart, and a list of Principal Officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The financial statements presented in this report include all funds and account groups of the primary government, the Calcasieu Parish Police Jury, as well as those of its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government.

ECONOMIC CONDITION AND OUTLOOK

Calcasieu Parish is located in the southwestern portion of the State, bordered on the west by the Sabine River and the State of Texas. The Parish is approximately 45 miles from the Gulf of Mexico and is served by a deep-water channel in conjunction with the Calcasieu River

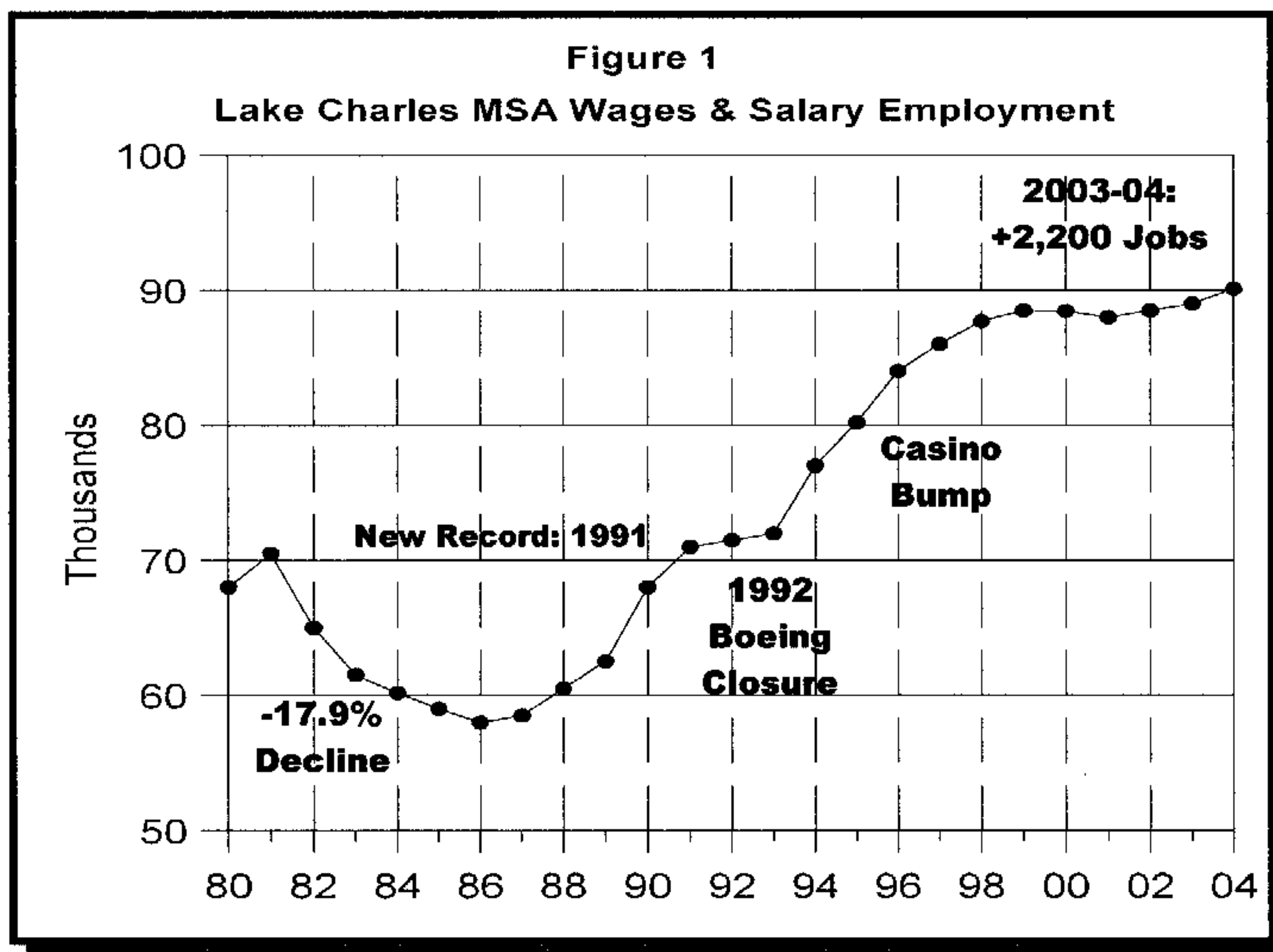
which empties into the Gulf. This channel, and the Port of Lake Charles it serves, have for many years been factors in the health of the Parish's economy, and they continue to be. The reopening of the former Chennault Air Force Base several years ago as an industrial airpark has provided significant economic growth and potential and should continue to do so for many years to come.

Calcasieu is the proud home of McNeese State University, the Sowell Campus of Louisiana Technical College, and many highly-rated secondary and elementary schools, both public and private.

Calcasieu is also home to 24 chemical plants and 10 refineries employing 5,133 and 3,303 workers respectively. The chemical plants generated over \$290 million in wage and salary income in 1997, and the refineries accounted for another \$178 million. Manufacturing employment peaked in 1998 at 11,900 jobs, but has since fallen to 10,400. Some attribute this decrease to concern of local industries in the EPA investigation of the Calcasieu estuary. It is thought that this study, which is currently in its final stages, has basically shut down expansion activity in the petrochemical complex and also had a chilling effect on any new industry starts.

The 2002 Louisiana Economic Outlook projects the following conditions for Calcasieu/Lake Charles Metropolitan Statistical Area (MSA) during 2003-2004:

[Figure 1] below reveals our forecast for the [Calcasieu] MSA for the 2003-2004 period...We are projecting 2,200 new jobs for [Calcasieu] over the next two years. This gain will not be evenly distributed over the two years. We expect 2003 to be rather lackluster, with only a 0.7% growth rate—below the state average of 1.0%. In 2004, we forecast an increase of 1.8% well above the state average of 1.3%.



The primary reason for this distinct difference in performance across the two years is that [Calcasieu] will get a special boost in 2004. Recently, the MSA was awarded the 15th and last riverboat casino license. This license was won by **Pinnacle Entertainment**. Pinnacle should break ground this year on its new resort---a massive \$325 million facility that will include two twenty-story hotel towers with 500 rooms a piece. It will also house an amphitheater, a parking garage, an 18-hole golf course, and the state's largest riverboat casino. Construction will take about 18 months. When the casino opens in 2004, it will employ an estimated 1,522 people. It is this injection of new jobs that is responsible for [Calcasieu's] expected employment bump in 2004.

The MSA's economic growth will be tempered over the next two years by a **chemical industry** that will likely remain in the doldrums. **Lyondell Chemicals** has laid off 100, **Basell USA** dropped from 600 employees to about 150, and **Equistar** closed its ethylene plant at the cost of 110 jobs. Since we see no relief from high natural gas prices over our forecast horizon, we expect little expansion activity and further potential delays in maintenance work. Both will serve to arrest additions to industrial construction employment. Another negative issue has to do with further layoffs at the **Northrup Grumman** facility at Chennault Industrial Airpark. The firm has announced its second workforce reduction in three years. These two problem areas---chemicals and NG---are the reasons our forecast for [Calcasieu] for 2003 is well below the state average.

Despite these negative factors, there are positive events ahead in addition to the Pinnacle expansion:

- While **industrial construction** will suffer from weak demand on the chemical side, this will partially be offset by very strong demand coming from the region's refineries. Fulfilling EPA requirements to produce a lower sulfur content gasoline will require **Citgo** to spend \$200 million and **Conoco** to spend about \$153 million on these upgrades. Citgo was examining some very significant additions to its refinery, but these have been delayed due to a reduction of crude oil supplies from OPEC. More importantly, Citgo is moving forward with plans to build a massive \$1.3 billion power plant at its site. Should these two Citgo projects materialize, construction activity in the area will get an additional shot in the arm.
- **Dynegy** is working its way through the permitting process to construct a new \$500-\$600 million LNG import facility in Cameron Parish, just below [Calcasieu]. **Trunkline** is adding another large tank at its LNG import facility in the area, which should enable the firm to double the number of ships it handles.
- **EADS Aeroframe** at Chennault Field has grown from 150 to 231 employees. The firm recently signed an agreement with Continental Express to paint their planes, which is the fourth contract signed so far (the others are with Air Jamaica, Jet Blue, and DHL Worldwide). EADS should be up to 250 by the end of 2002, with good prospects for expanding to 500 jobs over time.
- **LM Trucking** is spending \$27 million to expand its facilities and should add about 100 permanent jobs.
- Construction on the new \$9.7 million **Women and Children's Hospital** began this summer and will continue through mid-2004.

The area's economic statistics were slightly more positive than last year. Listed below are several economic indicators to support that statement:

- Motor vehicle sales were up 2.2% over January, 2002.
- Apparel sales were down by 11.0% from January, 2002.
- Airline boardings were significantly lower by 16.0% from a year ago.
- Building material sales were lower by 4.2% from January, 2002.
- Residential sales of real estate were substantially up over January, 2001 by 11.8% in both number of sales and dollar volume.

Total taxable sales were up by 10% over a year ago.

MAJOR INITIATIVES

Calcasieu Parish continues to be on the cutting edge of new and innovative local government activity. Unlike most parishes in the State of Louisiana, our financial resources generally appear to be adequate to meet the public's demands for services. This was not by accident, but rather is a result of sound economic and political decisions over the past decade by the Police Jury.

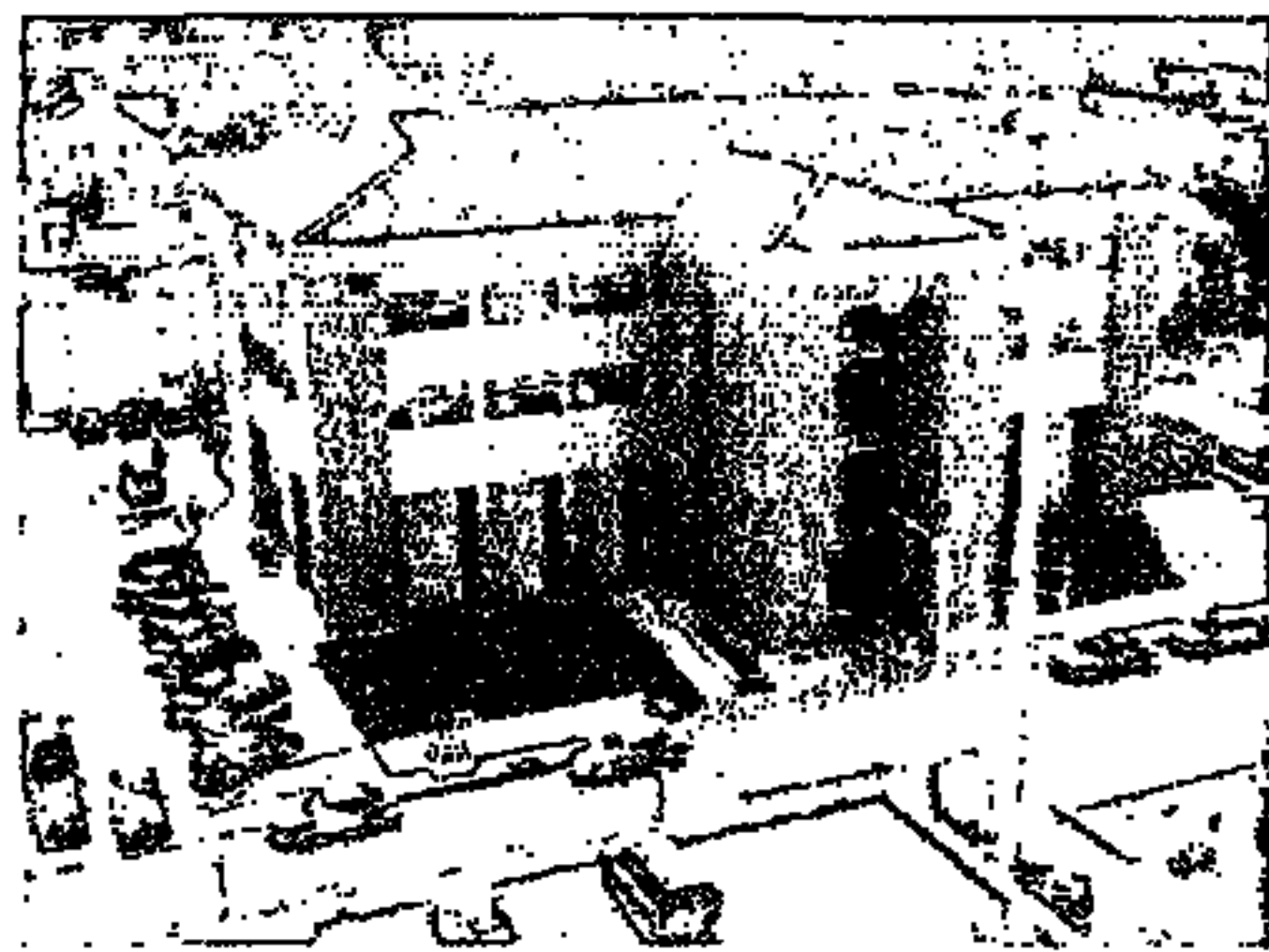
The many transportation improvements referred to in the recent annual reports that have such a significant impact on the area's economy are proceeding as planned. The Parish is certainly doing its part, thanks to the passage of a sales tax in July, 1992, which was primarily dedicated to the hardsurfacing of the lion's share of the Parish's remaining non-hardsurfaced roads. We completed these much-needed improvements to our transportation system by the conclusion of the ten year tax, and the renewal election for that tax held in July, 2002, was successful in the extension of the revenue source for another ten years. Extension of this important financing tool will allow the parish to continue to protect the investment made over the past ten years in the hardsurfacing of roads by providing a means to fund the timely overlay of these roads.

The Calcasieu Parish Road and Drainage Trust Fund was implemented in 1995, and \$8,000,000 has been allocated by the Police Jury to various priority projects on a matching fund basis, resulting in an overall impact of over \$34 million for infrastructure improvements. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

Innovative tax proposals that attained widespread voter support were implemented to provide for the construction of the new "state of the art" correctional facility and courthouse complex, and funding for the operation of the judicial system, among others. These projects have been accomplished on a "pay as you go" basis and have involved no bonding or interest-bearing borrowing.

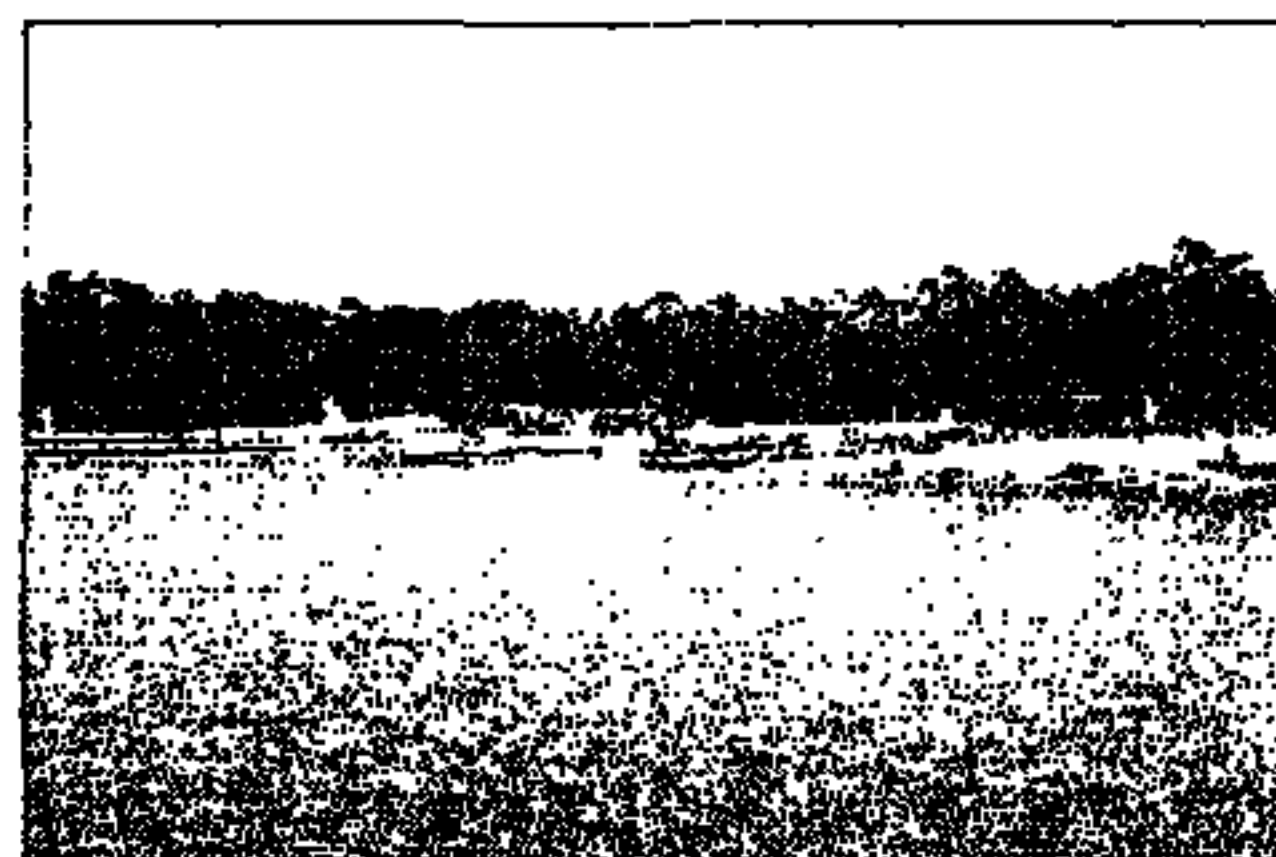
The Police Jury has remained committed to the principle of allocating revenues from gaming to only non-recurring expenditures so as to not increase dependence on funds that are less stable than ad valorem or sales taxes. They have added to that long-standing commitment a program of allocation of these funds to major areas of priority such as economic development, drainage, roads, and special services such as water, sewerage, fire protection, and recreation. Riverboat funds have also been used to buy down debt on the Library Capital Improvements Program. This not only lowered overall indebtedness, but also caused a lowering of the ad valorem tax that will save taxpayers \$7.6 million over a ten-year period.

New revenue from the Delta Downs slot machines facility began flowing into the Parish coffers in February, 2002. This funding produced a net increase of gaming funds to the Parish of approximately \$2.9 million. The Police Jury shared fifty percent of that revenue with the four municipalities that were not receiving significant gaming funds from either the riverboats or the race track.



The expansion project on the Parish Government Building was completed by April of this year. This expansion has allowed for all parish departments to once again be located under one roof after a decade of being spread among numerous buildings. It also has provided an updated Police Jury meeting room with almost 50% more public seating than before.

A Task Force composed of local citizens has recommended that a Request-for-Proposals (RFP) be sent out to design professionals for the development of waterfront property adjacent to the Parish's Prien Lake Park. The facility, when fully developed over the next three years, will be a flagship recreational facility for generations to come. The Parish is also in the process of constructing a major park and boat launch facility on Port-owned property at the Industrial Canal near the Intracoastal Canal. This facility, which has been named "Calcasieu Point Landing," has been long dreamed about by recreational fishermen and will, by next month, become a reality. A second phase of this project will begin shortly after completion of Phase One that will provide for a fishing pier to accommodate persons who do not have access to boats for fishing.



The Parish internet web site, whose address is www.cppj.net, has been well received by internet users. This site is replete with information including a history of Calcasieu Parish, biographical summaries of Police Jurors, Parish services, maps, and important phone numbers, as well as agendas and minutes of Police Jury meetings.

We continue to take seriously our efforts to be a professional provider of services to the public in the most efficient and effective ways possible. This challenging mission can only be accomplished through dedication to the principles of hard work, fair evaluation of priorities, and a responsive attitude to the needs of the public. These principles have become our trademark to those we serve.

FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL

A detailed understanding of the financial position and operating results of the Calcasieu Parish Police Jury is provided in the CAFR. Presented below is a brief description of financial information, management of financial resources, obligations and techniques applicable to financial resources, obligations, and information.

Basis of Accounting

Basis of accounting refers to when revenues or expenses are recognized in the accounts and reported in the financial statements. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. All the proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred.

Accounting Systems and Budgetary Control

In developing and evaluating the Parish's accounting control system, consideration is given to the adequacy of internal accounting controls. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- Transactions are executed in accordance with management's general or specific authorization;
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria, such as finance-related legal and contractual requirements applicable to such statements, and (2) to maintain accountability for assets;
- Access to assets is permitted only in accordance with management's authorization; and
- The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

The definition of accounting control comprehends reasonable-but not absolute-assurance that the objectives expressed in it will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits expected to be derived. The benefits consist of reductions in the risk of failing to achieve the objectives implicit in the definition of accounting control.

All internal control evaluation occurs within the above framework.

We believe that the Parish's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Control

In accordance with state laws of Louisiana, the Calcasieu Parish Police Jury has formally established and approved an annual appropriated budget. Activities of the general fund, special revenue funds, and debt service funds are included in this annual appropriated budget. Budgetary control is maintained at the fund level.

FINANCIAL INFORMATION

General Fund and Special Revenue Funds

The following schedules present a summary of General Fund and Special Revenue Funds, Revenues and Expenditures for the fiscal year ended December 31, 2002, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

GENERAL FUND

Revenues	Current Year	Prior Year Revenues	Difference
Ad Valorem Taxes	\$6,529,193	\$6,096,769	\$432,424
Other Taxes/Penalties/Interest	304,460	389,566	(85,106)
Special Assessments Levied	12,788	24,716	(11,928)
Intergovernmental	1,211,252	880,914	330,338
Charges for Services	159,760	67,359	92,401
Fines & Forfeitures	209,836	180,413	29,423
Investment Income	583,865	856,323	(272,458)
Miscellaneous Revenues	258,908	278,191	(19,283)
Total Revenues	\$9,270,062	\$8,774,251	\$495,811

General Fund revenues totaled \$9,270,062 for 2002, which was a 5.6% increase as compared to the 2001 total revenues of \$8,774,251. The majority of the increase is attributable to an increase in ad valorem taxes and intergovernmental revenue. Some of the increase in intergovernmental is due to a increased allocation of severance tax for the General Fund.

Expenditures	Current Year Expenditures	Prior Year Expenditures	Difference
Legislative	\$353,887	\$359,476	(\$5,589)
Judicial	569,299	567,288	2,011
Elections	252,027	230,132	21,895
Other General Government	3,170,411	2,794,528	375,883
Public Safety	2,785,398	2,376,584	408,814
Economic Development & Assistance	164,747	238,369	(73,622)
Capital Outlay	141,724	499,551	(357,827)
Debt Service:			
Principal Retirement	6,411	5,784	627
Interest & Fiscal Charges	343	995	(652)
Other Expenditures	179,761	271,215	(91,454)
Total Expenditures	\$7,624,008	\$7,343,922	\$280,086

General Fund expenditures totaled \$7,624,008 for 2002, which was a 3.7% increase, as compared to the 2001 total expenditures of \$7,343,922.

SPECIAL REVENUE FUNDS - REVENUES

Revenues	Current Year	Prior Year	Difference
Ad Valorem Taxes	\$12,473,396	\$11,669,373	\$804,023
Sales Taxes	15,626,638	15,645,444	(18,806)
Other Taxes/Penalties/Interest	0	760	(760)
Licenses & Permits	1,317,260	1,181,031	136,229
Intergovernmental Revenues	12,824,517	10,564,558	2,259,959
Charges for Services	2,154,754	1,785,517	369,237
Fines & Forfeitures	901,455	961,761	(60,306)
Investment Income	4,840,951	5,560,203	(719,252)
Gaming Revenues	9,952,673	7,251,212	2,701,461
Sale of Assets	72,959	65,150	7,809
Miscellaneous Revenues	190,137	1,437,402	(1,247,265)
Total Revenues	\$60,354,740	\$56,122,411	\$4,232,329

Special Revenues Fund Revenues in 2002 totaled \$60,354,740 in 2002, which was a 7.5% increase as compared to total revenues in 2001 of \$56,122,411. The increase in Intergovernmental Revenues was due to an increase in grants received for mosquito control in the amount of \$520,212 along with an increase in Federal Grants of \$644,460 for the Calcasieu Workforce Center Fund. Gaming revenues increased in the amount of \$2,701,461 due to the opening of Delta Downs slot machine operation.

SPECIAL REVENUE FUNDS - EXPENDITURES

Expenditures	Current Year	Prior Year	Difference
Judicial	\$3,106,450	\$2,786,941	\$319,509
Finance & Administration	1,872,474	1,618,043	254,431
Public Safety	5,007,997	4,938,688	69,309
Public Works	14,978,651	15,051,728	(73,077)
Health & Welfare	8,584,289	7,235,168	1,349,121
Culture & Recreation	482,952	514,606	(31,654)
Economic Development	4,191,531	3,693,065	498,466
Capital Outlay	6,715,745	6,676,938	38,807
Other Expenditures	67,133	76,837	(9,704)
Total Expenditures	\$45,007,222	\$42,592,014	\$2,415,208

Special Revenue Fund Expenditures totaled \$45,007,222 in 2002, which reflects a 5.7% increase when compared to the total 2001 expenditures of \$42,592,014. The increase in Health and Welfare expenditures was largely due to a \$682,028 increase in the Calcasieu Workforce Center and a \$503,801 increase in the Transportation Program.

Capital Projects Funds

Expenditures for Capital Outlay in 2002 totaled \$11,155,603 compared to \$6,329,117 in 2001. Included in the 2002 Capital Outlay expenditures were \$3,314,711 Capital Outlay

expenditures on the Parish Administrative Building out of the Courthouse Complex Fund, \$2,310,357 Capital Outlay expenditures to fund road improvements out of the 1992 Sales Tax Road Improvement Fund, and \$2,815,388 Capital Outlay expenditures to fund health unit construction costs out of the Health Unit Construction Fund.

Debt Administration

At December 31, 2002, the Calcasieu Parish Police Jury had no general obligation or revenue bonds outstanding.

Internal Service Funds

The Calcasieu Parish Police Jury operates four internal service funds: the Workmen's Compensation Self-Insured Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund, and the Self-Insured Unemployment Insurance Fund. The Workmen's Compensation Self-Insured Fund accounts for the receipt of premiums and expenditures of claims and administrative costs for the Parish's self-insured workmen's compensation program. The Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's employees' self-insured health insurance program. The Self-Insured Liability/Property Insurance Fund, which was established in 1993, is used to account for the related premiums, expenditures and reserves. The Self- Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of unemployment insurance.

Fiduciary Fund-Type Agency Funds

The Parish maintains three fiduciary fund-type agency funds: the Local Emergency Planning Committee (L.E.P.C.) Fund; the Coliseum Tax Fund; and the Riverboat Agency Fund.

The Local Emergency Planning Committee (L.E.P.C.) Fund is used to account for monies received in connection with this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

The Coliseum Tax Fund is used to account for the collection of and payment to McNeese State University of ad valorem taxes collected for the purpose of maintenance and major capital improvements to the Burton Coliseum.

The Riverboat Agency Fund is used to account for the collection and disbursement of riverboat gaming revenues received on behalf of certain educational institutions.

Cash Management and Investments

Prevailing Louisiana statutes provide the Calcasieu Parish Police Jury with legal authority to promulgate and implement reasonable standards for its cash management and investment operations. The Police Jury has adopted a formal statement of Cash Management and Investment Policy.

The statement provides definitive requirements, guidelines, and goals for the implementation and administration of a comprehensive cash management program for the Police Jury. The policies and procedures included in the statement were designed to place the Police Jury in full compliance with GASB Statements No. 3, 31 and other authoritative pronouncements affecting cash management of municipal and governmental organizations.

Risk Management

The Police Jury became partially self-insured with regard to workmen's compensation in August, 1991. This policy has a \$250,000 deductible per occurrence with a \$1,250,000 aggregate per policy period.

The Police Jury implemented a self-funded medical plan effective February 1, 1992. The Police Jury purchased reinsurance for the following:

- \$100,000 stop loss per individual per occurrence
- An aggregate stop loss at 125% of expected claims

The Police Jury pays 100% of the employee premium and 0% of the dependent premium.

The Parish has in force a partially self-insured liability/property insurance program with a \$250,000 deductible per occurrence.

The Parish is also self-insured for unemployment compensation.

To date, substantial savings have been realized as a result of these changes.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the Parish's financial records, books of accounts, and transactions by a Certified Public Accountant or firm of such accountants selected by the Police Jury. This requirement has been met for the year ended December 31, 2002, and a copy of the auditor's opinion is included in this report. However, the Parish's Division of Finance remains responsible for the accuracy and fair representation of the financial statements and schedules contained in this report.

Federal funds received by the Parish are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. The results of this examination for the fiscal year ended December 31, 2002, will be incorporated in a Supplementary Compliance Report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Reports for fiscal year ended

December 31, 2001. This was the eleventh consecutive year that the government has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

The preparation of the comprehensive annual financial report on a timely basis was made possible by dedicated services of the Division of Finance and the Office of the Administrator, along with our independent auditor, Gus Schram & Company, Ltd.

In closing, without the leadership and support of you, the members of the Calcasieu Parish Police Jury, preparation of this report would not have been possible.

Sincerely,



S. MARK McMURRY
Parish Administrator



JERRY M. MILNER
Director of Finance

clc

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, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

PEOPLE OF CALCASIEU PARISH

Population 183,577 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

& *ex-officio* Secretary-Treasurer

Legal Counsel

ADMINISTRATIVE & SPECIAL SERVICES

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering & Surveying
- Planning & Design
- Construction
- Public Works Maintenance
- Vegetation Management
- Parks Maintenance
- Animal Control
- Mosquito Control
- Solid Waste
- Sewer & Water Districts
- GIS/IS

DIVISION OF PLANNING & DEVELOPMENT

- Planning & Zoning
- Floodplain Management Program
- Economic Development
- Development & Electrical Permits
- Housing Department
- Occupational Licenses
- Workforce Investment Board Staff

DIVISION OF FINANCE

- Cash Management
- Budgeting
- Purchasing
- Accounts Payable
- Payroll
- Data Processing

Office of Community Services

- Health Services
- Elderly Services
- Child & Adolescent Programs
- Low Income Assistance

Human Resources Dept.

- Employee Classification Plan
- Employee Health Programs
- Employee Testing
- EEO Compliance

One Stop Center (Title I WIA)

- Job Referral & Placement
- Career Planning
- Training Options & Financial Assistance

Office of Emergency Preparedness & Risk Management

- Develop Plans for Emergencies
- Conduct Emergency Exercises
- Analysis & Purchase of Insurance
- Accident Investigation

Facility Management Dept.

- Building/Grounds Maintenance
- Building Leasing
- Creative Services

Office of Juvenile Justice Services

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

ORGANIZATIONAL CHART

November, 2002

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

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 2002

<u>Title</u>	<u>Name</u>
Police Jury President.....	Enos Derbonne
Police Jury Vice President.....	Hal McMillin
Police Juror.....	Don Manuel
Police Juror.....	Calvin Collins
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Luvertha A. August
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	Cornelius Moon
Police Juror.....	Chris Landry
Police Juror.....	Chuck Kleckley
Police Juror.....	Algie Breaux
Police Juror.....	Sandy Treme
Police Juror.....	Brent Clement
Police Juror.....	Francis Andrepont
Police Juror.....	Mike Danahay
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers

THE POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA



FRANCIS ANDREPONT



LUVERTHA AUGUST



SERVICE • VISION • LEADERSHIP



ALGIE BREAUX



BRENT CLEMENT



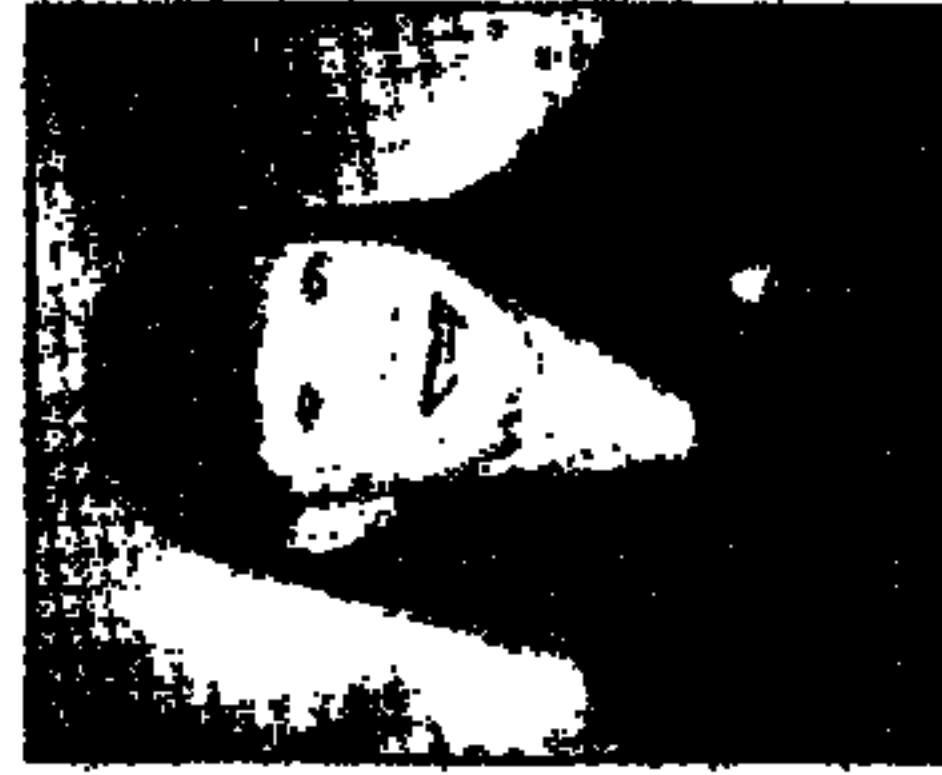
CALVIN COLLINS



MIKE DANAHAY



ENOS DERBONNE



ELIZABETH C. GRIFFIN



CHUCK KLECKLEY



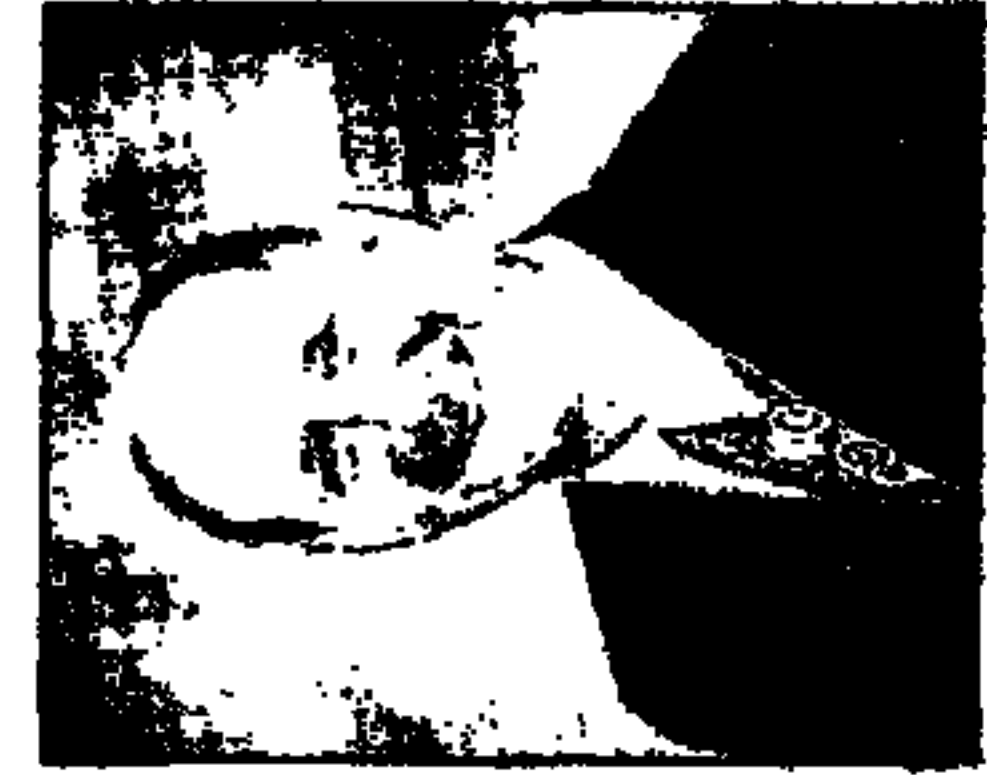
CHRIS LANDRY



CHARLES S. MACKEY, D.D.S.



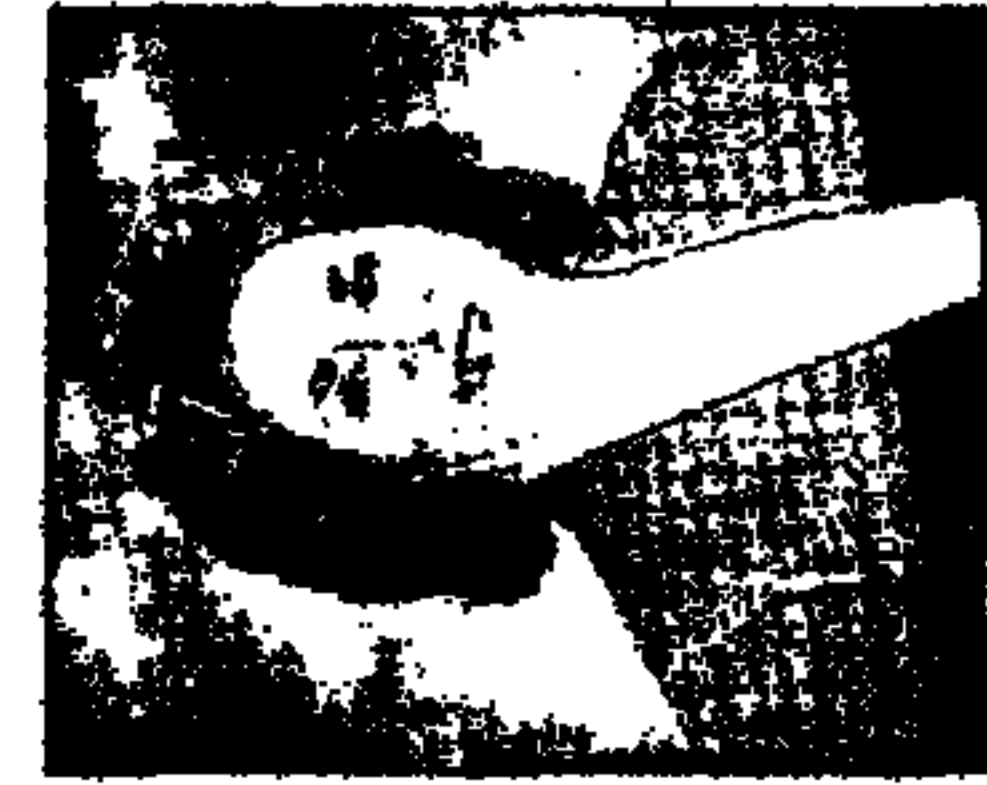
DON MANUEL



HAL McMILLIN



CORNELIUS MOON



SANDRA TREME

Financial
Section



GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

INDEPENDENT AUDITORS' REPORT

Mr. Chuck Kleckley, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

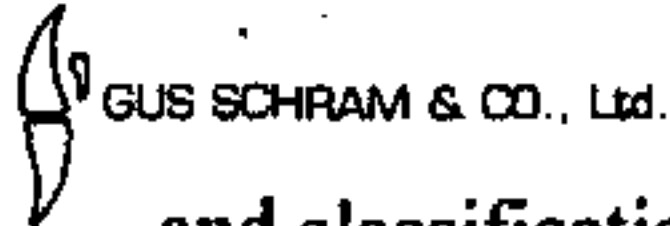
We have audited the accompanying general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2002, as listed in the table of contents as Exhibits 1 through 9. These general purpose financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Note I(A). Those statements account for 76.85% of total assets, 72.65% of total revenues of governmental funds, and 98.72% of total revenues of proprietary funds of the discretely presented component units reported herein at December 31, 2002, and for the year then ended. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Police Jury as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated July 10, 2003 on our consideration of the Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

As disclosed in Note I(A), a component entity was delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$53,982. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts



and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest. The total bonds outstanding at December 31, 2002 is \$593,982.

As discussed in Note IV(G), the Police Jury intends to implement Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, for the year ending December 31, 2003. The effects of GASB 34 are expected to significantly impact the presentation of the financial statements in the year of implementation.

As discussed in Note III(M), the Policy Jury recorded a prior period adjustment to correct an error in the recording of 2001's deferred revenue in the Criminal Court Fund.

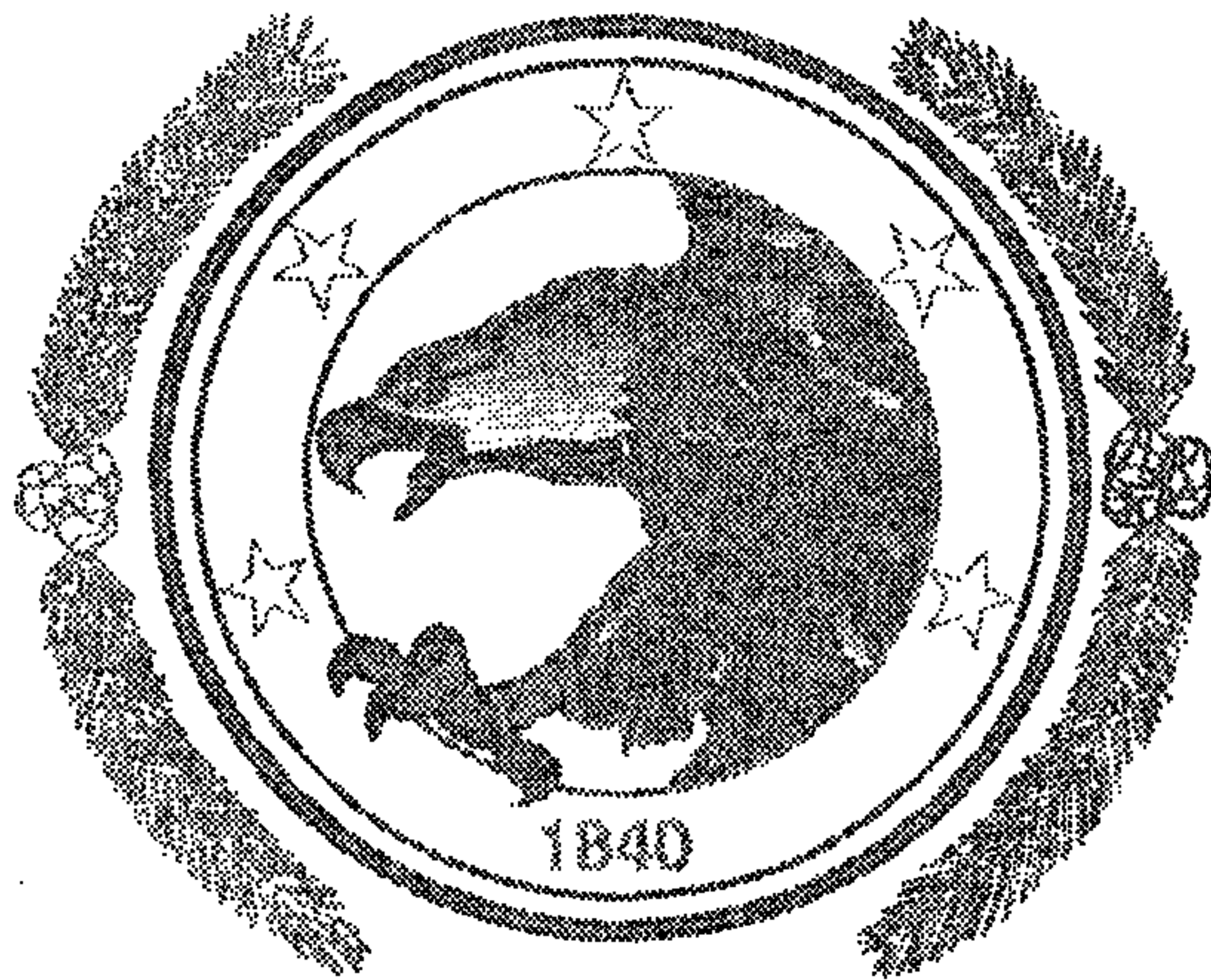
Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules for the year ended December 31, 2002 and the individual fund financial statements for the year ended December 31, 2001, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 2002 and 2001, and, in our opinion, is fairly presented in all material respects, in relation to the general purpose financial statements taken as a whole.

The supplementary information contained in the Statistical Section as Tables 1 through 14, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Police Jury. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

Gus Schram & Co. Ltd

Lake Charles, Louisiana
July 10, 2003

**General Purpose
Financial Statements**



CALCASIEU PARISH POLICE JURY

Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Units

December 31, 2002

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type			Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Internal		Agency Funds	General	Fixed Assets	Long-Term Debt	Primary Government (Memorandum only)	Component Units		
					Service Funds	Capital Projects							Primary Government (Memorandum only)	Component Units
ASSETS AND OTHER DEBITS														
Assets:														
Cash and cash equivalents	\$ 3,011,088	23,076,273	157,517	3,863,100	2,014,112	156,649	-	-	-	32,278,739	53,805,324			
Investments	8,748,177	90,895,945	-	15,721,287	8,723,262	647,556	-	-	-	124,736,227	61,439,167			
Receivables (net of allowances for uncollectibles):														
Taxes	6,043,183	13,237,057	-	1,159,574	-	1,230,574	-	-	-	21,670,388	21,993,721			
Accounts	-	-	-	-	-	-	-	-	-	-	8,679,841			
Special assessments	47,437	-	119,783	-	-	-	-	-	-	167,220	36,005			
Other	-	-	-	-	-	-	-	-	-	-	1,255,518			
Mortgage loans	-	-	-	-	-	-	-	-	-	-	5,362,950			
Interest receivable	49,911	502,601	-	84,556	48,272	3,604	-	-	-	688,944	344,821			
Prepaid items	-	-	-	-	86,016	-	-	-	-	86,016	772,728			
Due from other governmental units	60,651	853,496	-	200,173	-	-	-	-	-	1,114,320	2,512,958			
Due from other funds	7,400	129,023	-	-	-	-	-	-	-	136,423	-			
Due from component units	98,244	-	-	-	-	-	-	-	-	98,244	-			
Due from primary government	-	-	-	-	-	-	-	-	-	-	80,874			
Advances to other funds	95,727	-	-	-	-	-	-	-	-	95,727	-			
Notes receivable	151,182	-	-	-	-	-	-	-	-	151,182	-			
Other receivables	102	726,754	-	-	-	96,334	-	-	-	823,190	-			
Deferred charges	-	-	-	-	-	-	-	-	-	-	133,291			
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	928,194			
Inventory	-	-	-	-	-	-	-	-	-	-	928,487			
Restricted assets:														
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	3,922,063			
Other restricted assets	-	-	-	-	-	-	-	-	-	-	14,258,287			
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	-	-	-	98,988,864	-	-	98,988,864	195,350,345			
Other assets	-	-	-	-	-	-	-	-	-	-	363,683			
Other debits:														
Amount available in debt service funds	-	-	-	-	-	-	-	-	62,091	62,091	3,058,636			
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	552,093	552,093	15,491,572			
Total assets and other debits	\$ 18,313,102	129,421,149	277,300	21,028,690	10,871,662	2,134,717	98,988,864	62,091	614,184	281,649,668	390,718,465			

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Discretely Presented Component Units

For the fiscal year ended December 31, 2002

	Totals					
	General	Special Revenue	Debt Service	Capital Projects	Primary Government (Memorandum Only)	Component Units
Revenues:						
Taxes:						
Ad valorem	\$ 6,529,193	12,473,396	-	-	19,002,589	34,222,529
Sales	-	15,626,638	-	11,069,525	26,696,163	7,888,414
Other taxes, penalties and interest	304,460	-	-	-	304,460	-
Special assessments levied	12,788	-	59,370	-	72,158	15,474
Licenses and permits	-	1,317,260	-	-	1,317,260	55,675
Intergovernmental revenues	1,211,252	12,824,517	-	274,532	14,310,301	6,602,657
Charges for services	159,760	2,154,754	-	-	2,314,514	19,454,847
Fines and forfeitures	209,836	901,455	-	-	1,111,291	1,324,381
Interest received on assessments	5,844	-	27,465	-	33,309	8,970
Investment income	578,021	4,840,951	6,171	664,334	6,089,477	1,859,011
Gaming revenues	-	9,952,673	-	-	9,952,673	-
Sale of assets	-	72,959	-	-	72,959	127,478
Miscellaneous revenues	258,908	190,137	-	401,451	850,496	1,533,317
Total revenues	9,270,062	60,354,740	93,006	12,409,842	82,127,650	73,092,753
Expenditures						
Current:						
Legislative	353,887	-	-	-	353,887	-
Judicial	569,299	3,106,450	-	-	3,675,749	2,110,094
Elections	252,027	-	-	-	252,027	-
Finance and administrative	-	1,872,474	4,256	-	1,876,730	-
Other general government	3,170,411	-	-	-	3,170,411	10,246,798
Public safety	2,785,398	5,007,997	-	24,324	7,817,719	40,381,195
Public works	-	14,978,651	-	577,672	15,556,323	3,853,471
Health and welfare	-	8,584,289	-	-	8,584,289	111,803
Culture and recreation	-	482,952	-	-	482,952	10,271,238
Economic development and assistance	164,747	4,191,531	-	-	4,356,278	-

Misappropriation of public funds	-	-	-	-	-	-	21,226
Capital outlay	141,724	6,715,745	-	-	10,534,683	17,392,152	8,488,989
Debt service:							
Principal retirement	6,411	-	3,811,861	-	-	3,818,272	3,002,367
Interest and fiscal charges	343	-	61,361	-	-	61,704	1,094,296
Other expenditures	179,761	67,133	-	18,924	-	265,818	-
Total expenditures	7,624,008	45,007,222	3,877,478	11,155,603	67,664,311	79,581,477	
Excess (deficiency) of revenues over (under) expenditures	1,646,054	15,347,518	(3,784,472)	1,254,239	14,463,339	(6,488,724)	
Other financing sources (uses):							
Operating transfers in	227,117	4,208,624	2,155,296	4,331,476	10,922,513	200,000	
Operating transfers out	(2,530,816)	(6,396,464)	-	(2,170,296)	(11,097,576)	-	
Operating transfers from component units	-	117,000	-	-	117,000	-	
Operating transfers to component units	(216,905)	(2,555,251)	-	-	(2,772,156)	-	
Operating transfers from primary government	-	-	-	-	-	2,772,156	
Operating transfer to primary government	-	-	-	-	-	(117,000)	
Bond proceeds	-	-	-	-	-	1,000,000	
Capital lease	-	-	-	-	-	312,187	
Total other financing sources (uses)	(2,520,604)	(4,626,091)	2,155,296	2,161,180	(2,830,219)	4,167,343	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(874,550)	10,721,427	(1,629,176)	3,415,419	11,633,120	(2,321,381)	
Fund balance at beginning of year	11,853,056	102,809,892	1,693,093	16,328,653	132,684,694	61,791,568	
Residual equity transfer	-	1,826	(1,826)	-	-	-	
Prior period adjustment	-	(266,621)	-	-	(266,621)	23,410	
Fund balance at end of year	\$ 10,978,506	113,266,524	62,091	19,744,072	144,051,193	59,493,597	

The notes to the financial statements are an integral part of this statement.

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non - GAAP Budgetary Basis)

Budget and Actual

General Fund, Special Revenue, and Debt Service Fund Types

For the fiscal year ended December 31, 2002

	General Fund			Special Revenue Funds			Debt Service Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:									
Taxes:									
Ad valorem	\$ 6,198,348	6,334,812	136,464	11,840,801	12,081,133	240,332	-	-	-
Sales	-	-	-	14,429,999	16,302,722	1,872,723	-	-	-
Other taxes, penalties and interest	255,000	304,460	49,460	-	-	-	-	-	-
Licenses and permits	-	-	-	1,053,500	1,083,680	30,180	-	-	-
Intergovernmental revenues	980,730	1,094,964	114,234	13,164,770	11,872,370	(1,292,400)	-	-	-
Charges for services	225,000	290,922	65,922	2,400,321	2,347,043	(53,278)	-	-	-
Fines and forfeitures	175,000	209,836	34,836	910,200	901,455	(8,745)	-	-	-
Interest earned on investments	500,000	511,306	11,306	3,096,330	4,104,581	1,008,251	5,000	4,139	(861)
Gaming revenue	-	-	-	7,675,000	9,745,196	2,070,196	-	-	-
Sale of assets	-	-	-	-	62,864	62,864	-	-	-
Miscellaneous revenues	240,075	258,908	18,833	91,300	223,845	132,545	-	-	-
Total revenues	8,574,153	9,005,208	431,055	54,662,221	58,724,889	4,062,668	5,000	4,139	(861)
Expenditures									
Current:									
Legislative	374,218	353,175	21,043	-	-	-	-	-	-
Judicial	557,743	558,499	(756)	2,014,234	1,992,359	21,875	-	-	-
Elections	227,374	152,020	75,354	-	-	-	-	-	-
Finance and administrative	-	-	-	1,777,247	1,589,879	187,368	-	-	-
Other general government	3,631,249	3,249,538	381,711	-	-	-	-	-	-
Public safety	3,199,924	2,838,448	361,476	5,295,559	4,758,948	536,611	-	-	-
Public works	-	-	-	23,346,349	14,422,953	8,923,396	-	-	-
Health and welfare	-	-	-	10,418,791	8,235,717	2,183,074	-	-	-
Culture and recreation	-	-	-	511,398	474,128	37,270	-	-	-
Economic development and assistance	199,608	164,459	35,149	4,273,747	4,211,155	62,592	-	-	-
Capital outlay	137,500	143,129	(5,629)	14,554,021	6,608,779	7,945,242	-	-	-

Debt service:										
Principal retirement	6,411	6,411	-	-	-	-	3,750,000	3,750,000	-	-
Interest and fiscal charges	343	343	-	-	-	-	150,000	46,549	103,451	-
Other expenditures	211,482	179,761	31,721	79,822	71,592	8,230	-	-	-	-
Total expenditures	8,545,852	7,645,783	900,069	62,271,168	42,365,510	19,905,658	3,900,000	3,796,549	103,451	-
Excess (deficiency) of revenues over (under) expenditures	28,301	1,359,425	1,331,124	(7,608,947)	16,359,379	23,968,326	(3,895,000)	(3,792,410)	102,590	-
Other financing sources (uses):										
Operating transfers in	227,500	227,117	(383)	4,194,360	4,168,391	(25,969)	2,237,297	2,155,296	(82,001)	-
Operating transfers out	(2,515,753)	(2,530,816)	(15,063)	(5,542,307)	(6,371,721)	(829,414)	-	-	-	-
Operating transfers from component units	-	-	-	125,000	117,000	(8,000)	-	-	-	-
Operating transfers to component units	-	-	-	(2,432,749)	(2,527,329)	(94,580)	-	-	-	-
Total other financing sources (uses)	(2,288,253)	(2,303,699)	(15,446)	(3,655,696)	(4,613,659)	(957,963)	2,237,297	2,155,296	(82,001)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,259,952)	(944,274)	1,315,678	(11,264,643)	11,745,720	23,010,363	(1,657,703)	(1,637,114)	20,589	-
Fund balance at beginning of year	12,327,924	12,327,924	-	102,091,918	102,091,918	-	1,637,114	1,637,114	-	-
Residual equity transfer	-	-	-	-	1,826	1,826	-	-	-	-
Prior period adjustment	-	-	-	-	(266,621)	(266,621)	-	-	-	-
Fund balance at end of year	\$ 10,067,972	11,383,650	1,315,678	90,827,275	113,839,464	23,012,189	(20,589)	-	20,589	-

The notes to the financial statements are an integral part of this statement.

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings
Proprietary Fund Types and Discretely Presented Component Units

For the fiscal year ended December 31, 2002

	Internal Service Funds	Totals Primary Government (Memorandum Only)	Component Units
Operating revenues:			
Charges for services	\$ -	-	47,909,075
Investment income	-	-	1,194,952
Mortgage loans interest income	-	-	553,092
Mortgage-backed securities interest income	-	-	1,052,933
Premiums	5,562,067	5,562,067	-
Miscellaneous revenues	-	-	518,555
Total operating revenues	<u>5,562,067</u>	<u>5,562,067</u>	<u>51,228,607</u>
Operating expenses:			
Personal services	-	-	22,442,230
Materials and supplies	-	-	945,091
Repairs and maintenance	-	-	1,688,837
General and administrative	462,672	462,672	15,343,616
Depreciation and amortization	-	-	4,453,240
Mortgage servicing fees	-	-	25,974
Mortgage insurance	-	-	7,243
Bond interest	-	-	2,296,969
Loss of funds	-	-	1,225
Provision for bad debt	-	-	5,443,684
Premium payments	1,234,035	1,234,035	-
Benefit payments	3,983,359	3,983,359	-
Total operating expenses	<u>5,680,066</u>	<u>5,680,066</u>	<u>52,648,109</u>
Operating income (loss)	<u>(117,999)</u>	<u>(117,999)</u>	<u>(1,419,502)</u>
Nonoperating revenues (expenses):			
Ad valorem taxes	-	-	981,686
Intergovernmental revenues	-	-	2,562,918
Investment income	465,906	465,906	1,035,213
Interest expense	-	-	(1,487,288)

Sale of scrap and assets	-	-	32,207
Miscellaneous revenue	-	-	791,950
Other expenses	-	-	(8,166)
Total nonoperating revenues (expenses)	465,906	465,906	3,908,520
Net income (loss) before operating transfers	347,907	347,907	2,489,018
Operating transfers:			
Operating transfers in	175,063	175,063	-
Operating transfers out	-	-	(200,000)
Total operating transfers	175,063	175,063	(200,000)
Net income (loss)	522,970	522,970	2,289,018
Amortization of contributed capital	-	-	58,234
Increase (decrease) in retained earnings	522,970	522,970	2,347,252
Retained earnings at beginning of year	5,239,394	5,239,394	71,022,323
Prior period adjustment	-	-	13,406
Retained earnings at end of year	\$ 5,762,364	5,762,364	73,382,981

The notes to the financial statements are an integral part of this statement.

CALCASIEU PARISH POLICE JURY

Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units
For the fiscal year ended December 31, 2002

	Internal Service Funds	Totals Primary Government (Memorandum Only)	Component Units
Cash flows from operating activities:			
Operating income (loss)	\$ (117,999)	(117,999)	(1,419,065)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	4,452,802
Miscellaneous revenues	-	-	549,665
Provision for bad debt	-	-	133,340
(Gain) loss on disposal of foreclosed assets	-	-	(16,726)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	(991,036)
(Increase) decrease in other assets	-	-	(23,329)
(Increase) decrease in inventory	-	-	(26,473)
(Increase) decrease in accrued interest receivable	-	-	100,159
(Increase) decrease in prepaid expense	11,253	11,253	(19,947)
(Increase) decrease in mortgage loans receivable	-	-	1,295,581
Increase (decrease) in customer deposits	-	-	11,750
Increase (decrease) in accounts payable and other accrued expenses	27,915	27,915	672,801
Increase (decrease) in other liabilities	-	-	2,283
Increase (decrease) in liability for self-insurance claims	418,238	418,238	-
Increase (decrease) in accrued compensation	-	-	3,818
Total adjustments	457,406	457,406	6,144,688
Net cash (used) provided by operating activities	339,407	339,407	4,725,623
Cash flows from investing activities:			
Purchase of investments	(14,838,918)	(14,838,918)	(29,109,786)
Proceeds from maturities of investments	15,204,330	15,204,330	37,294,561
Investment income	422,376	422,376	811,603
Net cash (used) provided in investing activities	787,788	787,788	8,996,378
Cash flows from capital and related financing activities:			
Capital expenditures	-	-	(6,094,079)
Principal paid on bonds, obligations and capital leases	-	-	(14,840,600)
Interest paid on bonds, obligations and capital leases	-	-	(1,498,987)

Ad valorem taxes received	-	-	737,384
Bond proceeds	-	-	12,972,250
Bond issue cost	-	-	(272,992)
Proceeds from sale of assets	-	-	17,320
Proceeds from grant	-	-	2,635,282
Other transactions from capital related activities	-	-	245,655
Net cash flows (used) provided by capital and related financing activities	-	-	(6,098,767)
Cash flows from noncapital activities:			
Ad valorem taxes received	-	-	223,793
Intergovernmental revenues	-	-	63,232
Operating transfers in	175,063	175,063	-
Transfers/advances for noncapital activities	-	-	(200,000)
Net cash flows (used) provided by noncapital activities	175,063	175,063	87,025
Net increase (decrease) in cash and cash equivalents	1,302,258	1,302,258	7,710,259
Cash and cash equivalents at beginning of year	711,854	711,854	9,928,770
Cash and cash equivalents at end of year	2,014,112	2,014,112	17,639,029
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	-	-	11,910,972
Adjusted cash and cash equivalents - All Fund Types	\$ 2,014,112	2,014,112	29,550,001
			(1)
Non cash investing activities:			
Gain on fair value of investments	\$ 68,931	68,931	464,907
Real estate acquired from foreclosures	-	-	29,036
Equipment acquired under capital lease obligation	-	-	307,306
Acquisition of equipment through trade	-	-	16,000
Supplementary disclosure:			
Cash paid for interest	-	-	3,902,421

(1) The cash and cash equivalents reported on this combining statement include only funds reported as Proprietary Fund Types. Cash and cash equivalents for Governmental and Fiduciary Fund Types in the amount of \$28,177,386 are combined with the \$29,550,001 reported above for a total component unit cash and cash equivalents of \$57,727,387.

The notes to the financial statements are integral part of this statement.

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Governmental Fund Types						
	Fire Protection District						
	Parish Library	No. 1 of Ward 1	No. 2 of Ward 2	No. 3 of Ward 3	No. 4 of Ward 4	No. 5 of Ward 5	No. 6 of Ward 6
ASSETS AND OTHER DEBITS							
Assets:							
Cash and cash equivalents	\$ 701,978	40,267	16,372	272,023	280,422	100,273	15,468
Investments	2,733,091	151,519	65,533	1,121,937	1,141,353	412,627	62,118
Receivables (net of allowances for uncollectibles):							
Taxes	5,699,498	342,709	77,221	878,402	538,711	484,114	85,531
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-
Interest receivable	17,283	731	345	7,023	6,347	2,423	345
Prepaid items	-	-	-	-	-	-	-
Due from other governmental units	-	5,616	-	-	5,785	10,000	-
Due from primary government	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	8,929,010	1,762,769	631,393	1,296,580	2,016,850	1,524,090	765,937
Other assets	-	-	-	-	-	-	-
Other debits:							
Amount available in debt service funds	1,721,620	111,989	-	193,136	182,681	42,949	72,679
Amount to be provided for retirement of general long-term debt	4,868,806	301,134	689	132,503	1,262,319	797,051	68,321
Total assets and other debits	\$ 24,671,286	2,716,734	791,553	3,901,604	5,434,468	3,373,527	1,070,399
							558,491
							3,230,049

LIABILITIES AND FUND BALANCE

Liabilities:	\$	115,111	7,586	7,573	25,804	12,721	194,521	13,186	5,705	1,929
Accounts payable	-	-	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-	-
Accrued liabilities	72,313	5,979	482	448	6,651	-	-	-	-	482
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-	-	-
Deferred revenues	5,699,498	342,709	77,221	878,402	538,711	484,114	85,531	53,287	-	242,373
Notes payable	-	-	-	-	-	-	-	-	-	-
Capital lease	97,661	108,123	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-	-
General obligation bonds payable	6,295,000	305,000	-	325,000	1,445,000	840,000	141,000	-	-	438,000
Revenue bonds payable (net of unamortized discount and deferred loss)	-	-	-	-	-	-	-	-	-	-
Compensated absences payable	197,765	-	689	639	-	-	-	-	-	65
Other liabilities	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>12,477,348</u>	<u>769,397</u>	<u>85,965</u>	<u>1,230,293</u>	<u>2,003,083</u>	<u>1,518,635</u>	<u>239,717</u>	<u>58,992</u>	<u>682,849</u>	<u>682,849</u>
Equity and other credits:										
Investment in general fixed assets	8,929,010	1,762,769	631,393	1,296,580	2,016,850	1,524,090	765,937	401,801	-	1,745,310
Contributed capital	-	-	-	-	-	-	-	-	-	-
Retained earnings:										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Fund balances:										
Reserved for restricted purposes	-	-	-	-	-	-	-	-	-	13,444
Reserved for debt service	1,721,620	111,989	-	193,136	182,681	42,949	72,679	-	-	113,515
Reserved for prepaid items	-	-	-	109,000	-	-	-	-	-	-
Unreserved:										
Designated	-	-	-	-	-	-	-	-	-	-
Undesignated	1,543,308	72,579	74,195	1,072,595	1,231,854	287,853	(7,934)	97,698	-	674,931
Total equity and other credits	<u>12,193,938</u>	<u>1,947,337</u>	<u>705,588</u>	<u>2,671,311</u>	<u>3,431,385</u>	<u>1,854,892</u>	<u>830,682</u>	<u>499,499</u>	<u>2,547,200</u>	<u>2,547,200</u>
Total liabilities, equity and other credits	<u>\$ 24,671,286</u>	<u>2,716,734</u>	<u>791,553</u>	<u>3,901,604</u>	<u>5,434,468</u>	<u>3,373,527</u>	<u>1,070,399</u>	<u>558,491</u>	<u>3,230,049</u>	<u>3,230,049</u>

(continued)

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Governmental Fund Types									
	Fire Protection District		Gravity Drainage District							
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 7 of Ward 7	No. 7 of Ward 8	
ASSETS AND OTHER DEBITS										
Assets:										
Cash and cash equivalents	\$ 904,716	230,634	41,813	31,006	509,518	4,002,432	43,653	71,777	59,672	
Investments	-	952,978	171,606	128,172	5,535,362	-	180,149	296,432	246,671	
Receivables (net of allowances for uncollectibles):										
Taxes	288,839	272,696	263,896	138,024	2,068,682	1,983,988	249,755	207,160	259,310	
Accounts	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	400	-	-	-	-	
Mortgage loans	-	-	-	-	-	-	-	-	-	
Interest receivable	5,365	3,816	1,013	737	28,918	1,533	1,190	1,684	1,420	
Prepaid items	-	-	-	-	-	53,262	-	-	-	
Due from other governmental units	3,141	-	-	-	43,363	429,967	-	-	-	
Due from primary government	-	-	-	-	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	-	-	-	
Fixed assets (net, where applicable, of accumulated depreciation)	2,202,013	890,805	737,192	266,385	17,100,385	2,349,178	477,072	381,010	406,175	
Other assets	-	-	-	-	-	-	-	-	-	
Other debits:										
Amount available in debt service funds	346,400	52,270	-	-	-	-	-	-	-	
Amount to be provided for retirement of general long-term debt	593,600	992,400	2,348	883	-	-	10,321	1,090	1,070	
Total assets and other debits	\$ 4,344,074	3,395,599	1,217,868	565,207	25,286,628	8,820,360	962,140	959,153	974,318	

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	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	No. 2 of Ward 4	No. 5 of Ward 5	No. 1 of Ward 6	
ASSETS AND OTHER DEBITS									
Assets:									
Cash and cash equivalents	\$ 3,636	1,894,140	3,240	69,783	780	2,954,917	639	29,958	
Investments	15,032	1,504,316	13,395	-	3,226	-	1,632	123,633	
Receivables (net of allowances for uncollectibles):									
Taxes	-	1,889,026	-	136,810	-	2,869,779	-	86,193	
Accounts	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	59,504	-	-	
Mortgage loans	-	-	-	-	-	-	-	-	
Interest receivable	100	9,517	74	-	5	-	9	670	
Prepaid items	-	-	-	-	-	-	-	-	
Due from other governmental units	-	-	-	-	-	52,302	-	-	
Due from primary government	69,302	-	-	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	25,485	-	-	
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	-	-	
Fixed assets (net, where applicable, of accumulated depreciation)	1,333,203	9,875,930	70,847	1,443,467	69,267	24,200,388	84,270	460,548	
Other assets	-	-	-	-	-	-	-	-	
Other debits:									
Amount available in debt service funds	-	200,349	-	-	-	-	-	-	
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	
Total assets and other debits	\$ 1,421,273	19,800,434	87,556	1,650,060	73,278	30,162,375	86,550	701,002	

LIABILITIES AND FUND BALANCE

Liabilities:									
Accounts payable	\$	61,963	314,366	-	5,752	-	34,301	35	3,505
Payroll taxes	-	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued liabilities	-	-	13,717	-	-	-	23,471	-	-
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	1,889,026	-	-	-	6,337	-	86,193
Notes payable	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-	-
Retainage payable	7,340	-	187,284	-	-	1,230	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-
General obligation bonds payable	-	-	4,620,000	-	-	-	-	-	-
Revenue bonds payable (net of unamortized discount and deferred loss)	-	-	-	-	-	-	-	-	-
Compensated absences payable	-	-	7,505	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	\$	69,303	7,031,898	-	5,752	1,230	64,109	35	89,698

Equity and other credits:									
Investment in general fixed assets	1,333,203	9,875,930	70,847	1,443,467	69,267	24,200,388	84,270	460,548	-
Contributed capital	-	-	-	-	-	-	-	-	-
Retained earnings:									
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-
Fund balances:									
Reserved for restricted purposes	-	4,938	2,986	-	-	25,485	-	-	-
Reserved for debt service	-	200,349	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-	-	-
Unreserved:									
Designated	-	-	-	-	-	-	-	-	-
Undesignated	18,767	2,687,319	13,723	200,841	2,781	5,872,393	2,245	150,756	-
Total equity and other credits	1,351,970	12,768,536	87,556	1,644,308	72,048	30,098,266	86,515	611,304	-
Total liabilities, equity and other credits	\$	1,421,273	19,800,434	1,650,060	73,278	30,162,375	86,550	701,002	-

(continued)

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Governmental Fund Types										
	Community and			Calcasieu Parish				District Attorney		The 14th Judicial District Court	
	Playground District No. 3 of Ward 7	Niblett's Bluff Park Commission	Calcasieu Parish Sheriff	Calcasieu Parish Clerk of Court	Calcasieu Parish Tax Assessment District	District Attorney of the 14th Judicial District	Indigent Defender Board	Judicial Expense Fund			
ASSETS AND OTHER DEBITS											
Assets:	\$										
Cash and cash equivalents	279,757	201,478	13,286,859	11,509,614	23,230	2,489,040	145,894	7,729			
Investments	-	-	865,872	2,249,310	-	1,253,542	-	-			
Receivables (net of allowances for uncollectibles):											
Taxes	233,952	130,195	724,304	-	1,219,329	-	-	-			
Accounts	-	-	-	130,005	-	-	-	-			
Special assessments	-	-	-	-	-	-	-	-			
Other	-	-	764,408	-	-	8,251	67,975	-			
Mortgage loans	-	-	-	-	-	-	-	-			
Interest receivable	-	1,431	-	-	-	4,590	-	-			
Prepaid items	-	-	480,773	-	-	-	-	-			
Due from other governmental units	4,633	6,950	1,293,223	-	91,830	39,210	-	-			
Due from primary government	-	-	-	-	-	-	-	-			
Deferred charge	-	-	-	-	-	-	-	-			
Deferred financing costs	-	-	-	-	-	-	-	-			
Inventory	-	-	65,213	-	-	-	-	-			
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	100	-			
Other restricted assets	-	-	-	-	-	461,753	-	-			
Fixed assets (net, where applicable, of accumulated depreciation)	953,245	877,324	34,971,061	1,079,388	79,981	953,533	157,598	-			
Other assets	-	-	-	-	-	-	10,560	-			
Other debits:											
Amount available in debt service funds	-	-	-	-	-	-	-	-			
Amount to be provided for retirement of general long-term debt	-	-	865,462	106,439	-	637,219	1,000	-			
Total assets and other debits	\$ 1,471,587	1,217,378	53,317,175	15,074,756	1,414,370	5,847,138	383,127	7,729			

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Governmental Fund Types						
	The 14th Judicial District Court		Civil		Sewer District		Calcasieu Parish Communications District
	Child Support Fund	Indigent Transcript Fund	Indigent Transcript Fund	No. 9 of Ward 1	No. 12 of Ward 4	-	
ASSETS AND OTHER DEBITS							
Assets:							
Cash and cash equivalents	\$ 277,575	249,726	17,124	10,721	4,299	496,836	
Investments	523,495	-	-	13,305	17,771	1,989,145	
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	-	
Accounts	-	3,925	311	-	-	-	
Special assessments	-	-	-	-	1,560	-	
Other	-	-	-	-	-	225,000	
Mortgage loans	-	-	-	-	-	-	
Interest receivable	7,102	-	-	73	92	10,904	
Prepaid items	-	-	-	-	-	-	
Due from other governmental units	41,567	-	-	-	-	-	
Due from primary government	-	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	
Fixed assets (net, where applicable, of accumulated depreciation)	197,931	-	-	-	-	2,697,829	
Other assets	-	-	-	-	-	1,000	
Other debits:							
Amount available in debt service funds	-	-	-	-	-	21,048	
Amount to be provided for retirement of general long-term debt	6,316	-	-	-	-	90,895	
Total assets and other debits	\$ 1,053,986	253,651	17,435	24,099	23,722	5,532,657	

LIABILITIES AND FUND BALANCE

Liabilities:									
Accounts payable	\$	7,551	-	-	-	-	-	-	28,094
Payroll taxes		-	-	-	-	-	-	-	-
Accrued interest payable		-	-	-	-	-	-	-	-
Accrued liabilities		-	-	-	-	-	-	-	16,725
Deductions from ad valorem taxes receivable - retirement system		-	-	-	-	-	-	-	-
Due to other governmental units		-	-	-	-	-	-	-	-
Due to primary government		-	-	-	-	-	-	-	-
Deferred revenues		-	-	-	-	-	1,560	-	-
Notes payable		-	-	-	-	-	-	-	-
Capital lease		6,316	-	-	-	-	-	-	-
Retainage payable		-	-	-	-	-	-	-	5,727
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-
General obligation bonds payable		-	-	-	-	-	-	-	-
Revenue bonds payable (net of unamortized discount and deferred loss)		-	-	-	-	-	-	-	100,000
Compensated absences payable		-	-	-	-	-	-	-	11,943
Other liabilities		-	-	-	-	-	-	-	-
Total liabilities		<u>13,867</u>	-	-	-	-	<u>1,560</u>	-	<u>163,489</u>
Equity and other credits:									
Investment in general fixed assets		197,931	-	-	-	-	-	-	2,697,829
Contributed capital		-	-	-	-	-	-	-	-
Retained earnings:									
Reserved		-	-	-	-	-	-	-	-
Unreserved		-	-	-	-	-	-	-	-
Fund balances:									
Reserved for restricted purposes		-	-	-	-	-	-	-	-
Reserved for debt service		-	-	-	-	-	-	-	21,048
Reserved for prepaid items		-	-	-	-	-	-	-	-
Unreserved:									
Designated		-	-	-	-	-	-	-	-
Undesignated		842,188	17,435	24,099	22,162	2,651,291	-	-	-
Total equity and other credits		<u>1,040,119</u>	<u>17,435</u>	<u>24,099</u>	<u>22,162</u>	<u>5,370,168</u>	-	-	-
Total liabilities, equity and other credits		<u>\$ 1,053,986</u>	<u>17,435</u>	<u>24,099</u>	<u>23,722</u>	<u>5,532,657</u>	-	-	-

(continued)

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Proprietary Fund Types										Calcasieu Public Trust Authority
	Waterworks District										
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4			
ASSETS AND OTHER DEBITS											
Assets:											
Cash and cash equivalents	\$ 66,130	160,897	345,685	76,615	37,614	101,051	37,296	129,701	9,782,058		
Investments	-	593,110	485,592	-	195,232	1,628,722	169,439	-	35,798,291		
Receivables (net of allowances for uncollectibles):											
Taxes	-	99,054	4,518	-	-	128,744	-	-	-		
Accounts	264,214	72,406	48,929	17,180	48,489	104,468	53,518	57,595	-		
Special assessments	-	34,445	-	-	-	-	-	-	-		
Other	-	581	10,189	-	-	53,563	36,207	-	-		
Mortgage loans	-	-	-	-	-	-	-	-	5,362,950		
Interest receivable	1,629	4,025	311	40	2,356	248	-	106	85,908		
Prepaid items	7,651	3,866	8,996	214	2,776	7,095	1,816	9,310	-		
Due from other governmental units	-	636	-	-	-	-	-	-	-		
Due from primary government	-	11,572	-	-	-	-	-	-	-		
Deferred charge	-	-	-	-	-	-	31,736	101,555	-		
Deferred financing costs	64,514	-	142,539	-	-	-	-	12,852	708,289		
Inventory	69,723	-	-	-	-	45,472	2,464	-	-		
Restricted assets:											
Cash and cash equivalents	1,308,602	12,046	1,199,237	6,053	199,862	633,288	145,714	231,398	-		
Other restricted assets	-	151,360	338,745	-	-	490,946	4,026	8,788	-		
Fixed assets (net, where applicable, of accumulated depreciation)	6,991,668	1,280,278	3,679,544	549,317	795,256	7,871,920	2,907,799	2,595,249	52,637		
Other assets	-	320	150	-	-	227,035	-	8,000	289		
Other debits:											
Amount available in debt service funds	-	-	-	-	-	-	-	-	-		
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	-		
Total assets and other debits	\$ 8,774,131	2,424,596	6,264,435	\$ 649,419	1,281,585	11,292,552	3,390,015	3,154,554	51,790,422		

CALCASIEU PARISH POLICE JURY
 Combining Balance Sheet - Component Units
 December 31, 2002

	Proprietary Fund Types					Totals
	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital		
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 32,960	4,454	1,096,857	478,575		53,805,324
Investments	46,153	18,412	-	7,557		61,439,167
Receivables (net of allowances for uncollectibles):						
Taxes	-	-	337,621	-		21,993,721
Accounts	-	904	36,498	7,841,399		8,679,841
Special assessments	-	-	-	-		36,005
Other	-	-	15,308	14,132		1,255,518
Mortgage loans	-	-	-	-		5,362,950
Interest receivable	272	102	-	131,068		344,821
Prepaid items	1,991	-	8,768	186,210		772,728
Due from other governmental units	19,056	-	220,874	240,886		2,512,958
Due from primary government	-	-	-	-		80,874
Deferred charge	-	-	-	-		133,291
Deferred financing costs	-	-	-	-		928,194
Inventory	-	-	-	720,130		928,487
Restricted assets:						
Cash and cash equivalents	17,545	-	-	168,218		3,922,063
Other restricted assets	121,127	-	-	12,681,542		14,258,287
Fixed assets (net, where applicable, of accumulated depreciation)	4,296,354	408,293	12,016,264	28,516,001		195,350,345
Other assets	-	-	-	116,329		363,683
Other debits:						
Amount available in debt service funds	-	-	-	-		3,058,636
Amount to be provided for retirement of general long-term debt	-	-	-	-		-
Total assets and other debits	\$ 4,535,458	432,165	13,732,190	51,102,147		390,718,465

LIABILITIES AND FUND BALANCE

Liabilities:								
Accounts payable	\$	27,292	-	12,184	1,318,134		3,575,441	
Payroll taxes		-	-	-	-		36,482	
Accrued interest payable		-	-	-	56,884		794,686	
Accrued liabilities		451	-	154,043	2,754,076		3,424,223	
Deductions from ad valorem taxes receivable - retirement system		-	-	11,605	-		55,448	
Due to other governmental units		-	-	-	-		5,310,943	
Due to primary government		-	58,515	-	-		98,244	
Deferred revenues		-	-	194,158	-		12,026,104	
Notes payable		-	-	-	-		705,000	
Capital lease		-	-	-	2,330,752		3,129,561	
Retainage payable		-	-	-	-		201,581	
Liabilities payable from restricted assets		481	-	-	-		567,470	
General obligation bonds payable		315,000	-	-	-		20,695,850	
Revenue bonds payable (net of unamortized discount and deferred loss)		-	-	-	6,994,000		65,071,795	
Compensated absences payable		-	-	-	-		1,635,135	
Other liabilities		-	-	4,000	782		9,781,004	
Total liabilities		<u>343,224</u>	<u>58,515</u>	<u>375,990</u>	<u>13,454,628</u>		<u>127,108,967</u>	
Equity and other credits:								
Investment in general fixed assets		-	-	-	-		123,171,103	
Contributed capital		4,861,856	422,793	-	-		7,561,817	
Retained earnings:								
Reserved		-	-	-	-		7,744,662	
Unreserved		(669,622)	(49,143)	13,356,200	37,647,519		65,638,319	
Fund balances:								
Reserved for restricted purposes		-	-	-	-		3,084,169	
Reserved for debt service		-	-	-	-		3,058,636	
Reserved for prepaid items		-	-	-	-		643,035	
Unreserved:								
Designated		-	-	-	-		8,323,088	
Undesignated		-	-	-	-		44,384,669	
Total equity and other credits		<u>4,192,234</u>	<u>373,650</u>	<u>13,356,200</u>	<u>37,647,519</u>		<u>263,609,498</u>	
Total liabilities, equity and other credits	\$	<u>4,535,458</u>	<u>432,165</u>	<u>13,732,190</u>	<u>51,102,147</u>		<u>390,718,465</u>	

The notes to the financial statements are an integral part of this statement.

Excess (deficiency) of revenues over (under) expenditures	12,393	16,719	48,337	102,675	105,873	(464,693)	11,644	102,311
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	286,572	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	-	-
Total other financing sources (uses)	286,572	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	298,965	16,719	48,337	102,675	105,873	(464,693)	11,644	102,311
Fund balance at beginning of year	2,965,963	167,849	25,858	1,272,056	1,308,662	795,495	86,054	699,579
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 3,264,928	184,568	74,195	1,374,731	1,414,535	330,802	97,698	801,890

(continued)

CALCASIEU PARISH POLICE JURY
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	Fire Protection District			Gravity Drainage District					
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
Revenues:									
Taxes:									
Ad valorem	\$ 317,167	118,455	264,365	143,101	1,999,829	1,976,070	267,269	226,273	260,707
Sales	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	61,968	47,255	39,254	13,688	80,428	33,731	18,679	6,950	24,199
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest earned on assessments	-	-	-	-	-	-	-	-	-
Investment income	21,060	22,179	15,208	8,008	217,598	83,344	14,198	17,209	16,555
Sale of assets	-	3,200	13,400	736	7,886	-	-	-	8,694
Miscellaneous revenues	6,995	-	-	-	1,050	4,250	3,245	-	-
Total revenues	407,190	191,089	332,227	165,533	2,306,791	2,097,395	303,391	250,432	310,155
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	140,097	147,575	-	-	-	-	-	-	-
Public works	-	-	413,928	138,706	1,534,540	1,067,633	326,103	231,878	140,682
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Misappropriation of public funds	-	-	-	-	-	-	-	-	-
Capital outlay	297,915	24,185	-	-	224,906	1,177,456	-	-	148,547
Debt service:									
Principal retirement	50,000	5,000	-	-	-	-	-	-	-
Interest and fiscal charges	42,023	1,493	-	-	-	-	-	-	-
Total expenditures	530,035	178,253	413,928	138,706	1,759,446	2,245,089	326,103	231,878	289,229

Excess (deficiency) of revenues over (under) expenditures	<u>12,836</u>	<u>(81,701)</u>	<u>547,345</u>	<u>(147,694)</u>	<u>(22,712)</u>	<u>18,554</u>	<u>20,926</u>
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-
Bond proceeds	1,000,000	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(122,845)</u>	<u>(81,701)</u>	<u>547,345</u>	<u>(147,694)</u>	<u>(22,712)</u>	<u>18,554</u>	<u>20,926</u>
Fund balance at beginning of year	1,311,444	289,949	7,271,390	6,268,373	241,462	280,312	282,127
Prior period adjustment	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,188,599</u>	<u>208,248</u>	<u>7,818,735</u>	<u>6,120,679</u>	<u>218,750</u>	<u>298,866</u>	<u>303,053</u>

(continued)

Excess (deficiency) of revenues over (under) expenditures	(6,420)	(3,067,333)	638	43,540	2,733	(577,323)	(401)	29,787	121,181
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,420)	(3,067,333)	638	43,540	2,733	(577,323)	(401)	29,787	121,181
Fund balance at beginning of year	25,187	5,959,939	16,071	157,301	48	6,475,201	2,646	120,969	385,665
Prior period adjustment	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 18,767	2,892,606	16,709	200,841	2,781	5,897,878	2,245	150,756	506,846

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units

For the fiscal year ended December 31, 2002

	The 14th Judicial District Court						
	Niblett's Bluff Park Commission	Calcasieu Parish Sheriff	Calcasieu Parish Clerk of Court	Calcasieu Parish Tax Assessment District	District Attorney of the 14th Judicial District	Indigent Defender Board	Judicial Expense Fund
Revenues:							
Taxes:							
Ad valorem	\$ 139,962	13,076,763	-	1,229,382	-	-	-
Sales	-	7,888,414	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-
Licenses and permits	-	-	55,675	-	-	-	-
Intergovernmental revenues	94,663	3,166,828	-	67,720	1,156,908	263,041	-
Charges for services	56,201	9,895,291	4,463,049	44,014	1,277,003	8,956	120,801
Fines and forfeitures	-	-	-	-	325,116	845,141	-
Interest received on assessments	-	-	-	-	-	-	-
Investment income	3,039	236,678	247,821	7,087	86,134	109	-
Sale of assets	-	-	-	-	-	-	-
Miscellaneous revenues	2,378	1,340,212	-	5,498	60,327	5,204	-
Total revenues	296,243	35,604,186	4,766,545	1,353,701	2,905,488	1,122,451	120,801
Expenditures							
Current:							
Judicial	-	-	-	-	-	1,257,847	6
Other general government	-	-	4,312,148	1,171,145	4,762,805	-	-
Public safety	-	35,407,445	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	111,803	-	-
Culture and recreation	184,868	-	-	-	-	-	-
Misappropriation of public funds	-	-	-	21,226	-	-	-
Capital outlay	1,902	2,046,716	-	7,620	65,314	-	-
Debt service:							
Principal retirement	-	61,567	-	-	-	-	-
Interest and fiscal charges	-	12,362	-	14,313	-	-	-
Total expenditures	186,770	37,528,090	4,312,148	1,214,304	4,939,922	1,257,847	6

Excess (deficiency) of revenues over (under) expenditures	109,473	(1,923,904)	454,397	139,397	(2,034,434)	(135,396)	120,795
Other financing sources (uses):							
Operating transfers in (out)	-	200,000	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	2,268,679	-	-
Operating transfers to primary government	-	-	-	-	-	-	(117,000)
Bond proceeds	-	-	-	-	-	-	-
Capital leases	-	312,187	-	-	-	-	-
Total other financing sources (uses)	-	512,187	-	-	2,268,679	-	(117,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	109,473	(1,411,717)	454,397	139,397	234,245	(135,396)	3,795
Fund balance at beginning of year	223,421	14,110,931	3,697,673	458,765	2,837,039	185,321	3,934
Prior period adjustment	-	-	-	-	-	-	-
Fund balance at end of year	\$ 332,894	12,699,214	4,152,070	598,162	3,071,284	49,925	7,729

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units

For the fiscal year ended December 31, 2002

	14th Judicial District Court		Civil		Calcasieu Parish Coroner's Office	Sewer District		Calcasieu Parish Communications District	Waterworks District No. 5 of Ward 3	Totals
	Child Support Fund	Indigent Transcript Fund	Indigent Transcript Fund	No. 9 of Ward 1		No. 12 of Ward 4				
Revenues:										
Taxes:										
Ad valorem	-	-	-	-	-	-	-	-	-	34,222,529
Sales	-	-	-	-	-	-	-	-	-	7,888,414
Special assessments levied	-	-	-	-	-	1,585	-	-	13,889	15,474
Licenses and permits	-	-	-	-	-	-	-	-	-	55,675
Intergovernmental revenues	-	-	-	-	-	-	-	-	-	6,602,657
Charges for services	475,719	-	-	-	250,972	-	-	1,993,604	-	19,454,847
Fines and forfeitures	-	39,747	16,242	-	-	-	-	-	-	1,324,381
Interest received on assessments	-	4,022	245	-	-	303	-	-	4,400	8,970
Investment income	11,081	-	-	-	-	690	873	110,468	95	1,859,011
Sale of assets	-	-	-	-	-	-	-	-	-	127,478
Miscellaneous revenues	-	-	-	-	-	-	-	1,049	-	1,533,317
Total revenues	486,800	43,769	16,487	2,761	250,972	690	2,761	2,105,121	18,384	73,092,753
Expenditures										
Current:										
Judicial	335,342	37,184	11,838	-	467,877	-	-	-	-	2,110,094
Other general government	-	-	-	501	-	-	-	-	199	10,246,798
Public safety	-	-	-	-	-	-	-	1,848,789	-	40,381,195
Public works	-	-	-	-	-	1	-	-	-	3,853,471
Health and welfare	-	-	-	-	-	-	-	-	-	111,803
Culture and recreation	-	-	-	-	-	-	-	-	-	10,271,238
Misappropriation of public funds	-	-	-	-	-	-	-	-	-	21,226
Capital outlay	4,958	-	-	-	-	-	-	49,143	-	8,488,989
Debt service:										
Principal retirement	8,800	-	-	-	-	-	-	95,000	-	3,002,367
Interest and fiscal charges	1,228	-	-	-	-	-	-	9,498	2,411	1,094,296
Total expenditures	350,328	37,184	11,838	501	467,877	1	501	2,002,430	2,610	79,581,477

Excess (deficiency) of revenues over (under) expenditures	136,472	6,585	4,649	(216,905)	689	2,260	102,691	15,774	(6,488,724)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	200,000
Operating transfers from primary government	-	-	-	216,905	-	-	-	-	2,772,156
Operating transfers to primary government	-	-	-	-	-	-	-	-	(117,000)
Bond proceeds	-	-	-	-	-	-	-	-	1,000,000
Capital leases	-	-	-	-	-	-	-	-	312,187
Total other financing sources (uses)	-	-	-	216,905	-	-	-	-	4,167,343
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	136,472	6,585	4,649	-	689	2,260	102,691	15,774	(2,321,381)
Fund balance at beginning of year	705,716	247,066	12,786	-	-	19,902	2,569,648	(38,820)	61,791,568
Prior period adjustment	-	-	-	-	23,410	-	-	-	23,410
Fund balance at end of year	\$ 842,188	253,651	17,435	-	24,099	22,162	2,672,339	(23,046)	59,493,597

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units
For the fiscal year ended December 31, 2002

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4 & 7	No. 7 of Wards 6 & 4
Operating revenues:								
Charges for services	\$ 1,670,533	364,109	564,693	167,921	420,357	1,099,064	554,820	404,186
Investment income	-	-	-	-	-	-	-	-
Mortgage loans interest income	-	-	-	-	-	-	-	-
Mortgage-backed securities interest income	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total operating revenues	<u>1,670,533</u>	<u>364,109</u>	<u>564,693</u>	<u>167,921</u>	<u>420,357</u>	<u>1,099,064</u>	<u>554,820</u>	<u>404,186</u>
Operating expenses:								
Personal services	308,392	152,773	161,963	54,965	142,270	322,085	213,323	127,778
Materials and supplies	44,996	21,610	46,200	16,832	18,790	87,685	109,600	20,506
Repairs and maintenance	178,586	31,722	28,381	9,654	53,236	33,435	110,985	14,988
General and administrative	352,085	97,659	126,365	41,015	120,375	203,295	37,777	90,956
Depreciation and amortization	257,596	85,043	149,966	24,757	56,055	316,877	112,740	131,282
Mortgage servicing fees	-	-	-	-	-	-	-	-
Mortgage insurance	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Loss of funds	-	1,225	-	-	-	-	-	-
Provision for bad debt	6,640	-	-	-	1,210	3,932	-	-
Total operating expenses	<u>1,148,295</u>	<u>390,032</u>	<u>512,875</u>	<u>147,223</u>	<u>391,936</u>	<u>967,309</u>	<u>584,425</u>	<u>385,510</u>
Operating income (loss)	<u>522,238</u>	<u>(25,923)</u>	<u>51,818</u>	<u>20,698</u>	<u>28,421</u>	<u>131,755</u>	<u>(29,605)</u>	<u>18,676</u>
Nonoperating revenues (expenses):								
Ad valorem taxes	5,511	101,095	95,633	-	-	182,440	133,364	76,182
Intergovernmental revenues	48,063	637	4,726	-	-	30,896	-	15,380
Investment income	41,824	36,144	50,918	304	11,449	42,850	12,396	7,155
Interest expense	(132,758)	(15,057)	(212,055)	(13,689)	(34,575)	(332,551)	(120,548)	(74,925)
Miscellaneous revenue	-	10,908	50,251	12,145	44,649	37,188	46,083	680
Sale of scrap and assets	-	-	2,500	-	-	31,402	-	-
Other expenses	<u>(6,406)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,760)</u>

Total nonoperating revenues (expenses)	<u>(43,766)</u>	<u>133,727</u>	<u>(8,027)</u>	<u>(1,240)</u>	<u>21,523</u>	<u>(7,775)</u>	<u>71,295</u>	<u>22,712</u>
Net income (loss) before operating transfers	478,472	107,804	43,791	19,458	49,944	123,980	41,690	41,388
Operating transfers:								
Operating transfers out	-	-	-	-	-	-	-	-
Net income (loss)	478,472	107,804	43,791	19,458	49,944	123,980	41,690	41,388
Amortization of contributed capital	-	7,529	-	-	-	-	-	27,050
Increase (decrease) in retained earnings	478,472	115,333	43,791	19,458	49,944	123,980	41,690	68,438
Retained earnings at beginning of year	5,002,616	438,628	2,436,191	278,744	518,851	4,655,753	1,308,747	1,413,686
Prior period adjustment	-	-	-	-	-	-	-	-
Retained earnings at end of year	<u>\$ 5,481,088</u>	<u>553,961</u>	<u>2,479,982</u>	<u>298,202</u>	<u>568,795</u>	<u>4,779,733</u>	<u>1,350,437</u>	<u>1,482,124</u>

(continued)

CALCASIEU PARISH POLICE JURY
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units
For the fiscal year ended December 31, 2002

	Calcasieu		West		Totals		
	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1		Calcasieu Cameron Hospital	Calcasieu Parish Sheriff
Operating revenues:							
Charges for services	\$ 117,221	112,424	602	702,340	41,580,087	150,718	47,909,075
Investment income	1,194,952	-	-	-	-	-	1,194,952
Mortgage loans interest income	553,092	-	-	-	-	-	553,092
Mortgage-backed securities interest income	1,052,933	-	-	-	-	-	1,052,933
Miscellaneous revenues	-	-	-	-	518,555	-	518,555
Total operating revenues	2,918,198	112,424	602	702,340	42,098,642	150,718	51,228,607
Operating expenses:							
Personal services	-	20,452	-	559,211	20,379,018	-	22,442,230
Materials and supplies	-	42,654	-	94,742	338,796	102,680	945,091
Repairs and maintenance	-	31,207	-	-	1,196,643	-	1,688,837
General and administrative	173,199	44,560	396	444,836	13,602,351	8,747	15,343,616
Depreciation and amortization	136,198	117,540	25,288	470,022	2,566,909	2,967	4,453,240
Mortgage servicing fees	25,974	-	-	-	-	-	25,974
Mortgage insurance	7,243	-	-	-	-	-	7,243
Bond interest	2,296,969	-	-	-	-	-	2,296,969
Loss of funds	-	-	-	-	-	-	1,225
Provision for bad debt	-	2,133	4,236	-	5,425,533	-	5,443,684
Total operating expenses	2,639,583	258,546	29,920	1,568,811	43,509,250	114,394	52,648,109
Operating income (loss)	278,615	(146,122)	(29,318)	(866,471)	(1,410,608)	36,324	(1,419,502)
Nonoperating revenues (expenses):							
Ad valorem taxes	-	48,736	-	338,725	-	-	981,686
Intergovernmental revenues	-	82	-	2,463,134	-	-	2,562,918
Investment income	-	7,713	964	17,328	776,520	29,648	1,035,213
Interest expense	-	(25,018)	-	-	(526,112)	-	(1,487,288)
Miscellaneous revenue	-	585	-	126,591	462,870	-	791,950

Sale of scrap and assets	-	-	-	-	(1,695)	-	32,207
Other expenses	-	-	-	-	-	-	(8,166)
Total nonoperating revenues (expenses)	-	32,098	964	2,945,778	711,583	29,648	3,908,520
Income (loss) before operating transfers	278,615	(114,024)	(28,354)	2,079,307	(699,025)	65,972	2,489,018
Operating transfers:							
Operating transfers out	-	-	-	-	-	(200,000)	(200,000)
Net income (loss)	278,615	(114,024)	(28,354)	2,079,307	(699,025)	(134,028)	2,289,018
Amortization of contributed capital	-	-	23,655	-	-	-	58,234
Increase (decrease) in retained earnings	278,615	(114,024)	(4,699)	2,079,307	(699,025)	(134,028)	2,347,252
Retained earnings at beginning of year	4,579,142	(555,598)	(44,444)	11,276,893	38,346,544	1,366,570	71,022,323
Prior period adjustment	13,406	-	-	-	-	-	13,406
Retained earnings at end of year	\$ 4,871,163	(669,622)	(49,143)	13,356,200	37,647,519	1,232,542	73,382,981

The notes to the financial statements are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
 Combining Statement of Cash Flows - Component Units
 For the fiscal year ended December 31, 2002

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4
Cash flows from operating activities:								
Operating income (loss)	\$ 522,238	(25,486)	51,818	20,698	28,421	131,755	(29,605)	18,676
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation and amortization	257,596	84,605	149,966	24,757	56,055	316,877	112,740	131,282
Miscellaneous revenues	-	10,908	-	12,145	44,649	-	-	-
Provision for bad debt	6,640	-	-	-	-	3,931	402	-
Net recovery from foreclosures	-	-	-	-	-	-	-	-
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(55,194)	(3,036)	2,975	(945)	(1,050)	25,784	(26,991)	44
(Increase) decrease in inventory	(25,144)	-	-	-	-	(15,455)	-	-
(Increase) decrease in accrued interest receivable	-	-	1,371	-	2,233	-	-	220
(Increase) decrease in prepaid expense	(5,029)	(361)	1,571	5,399	(1,018)	(1,330)	(216)	2,307
(Increase) decrease in mortgage loans receivable	-	-	-	-	-	-	-	-
(Increase) decrease in other assets	-	36	-	-	-	-	-	-
Increase (decrease) in customer deposits	6,895	949	(220)	-	885	-	-	3,135
Increase (decrease) in accounts payable and accrued expenses	29,034	4,411	(2,820)	(496)	14,317	64,384	12,956	(330)
Increase (decrease) in other liabilities	-	2,283	-	-	-	-	-	-
Increase (decrease) in accrued compensation	-	1,230	-	-	2,588	-	-	-
Total adjustments	214,798	101,025	152,843	40,860	118,659	394,191	98,891	136,658
Net cash (used) provided by operating activities	737,036	75,539	204,661	61,558	147,080	525,946	69,286	155,334
Cash flows from investing activities:								
Purchase of investments	-	(1,396,702)	(24,251)	-	(123,897)	(1,115)	(9,760)	-
Proceeds from maturities/sale of investments	-	1,178,824	-	-	-	114,119	-	-
Investment income	44,884	31,255	49,547	304	11,449	42,850	12,396	7,155
Net cash (used) provided in investing activities	44,884	(186,623)	25,296	304	(112,448)	155,854	2,636	7,155
Cash flows from capital and related financing activities:								
Capital expenditures	(1,203,941)	(15,909)	(314,965)	(9,495)	(44,200)	(429,284)	(55,829)	(52,525)
Principal paid on bonds, obligations and capital leases	(316,000)	(23,952)	(95,000)	(12,474)	(54,282)	(95,000)	(1,266,075)	(1,088,000)
Interest paid on bonds, obligations and capital leases	(142,443)	(15,057)	(208,635)	(13,689)	(34,575)	(332,551)	(120,548)	(74,925)

Ad valorem taxes received	-	91,861	-	182,440	133,364	-
Intergovernmental revenues	-	-	-	-	-	-
Bond proceeds	-	-	-	-	1,217,000	932,000
Bond issue cost	-	-	-	-	-	(13,110)
Proceeds from sale of assets	-	-	-	15,420	-	-
Proceeds from grants	-	-	-	30,896	-	-
Other transactions from capital related activities	-	59,652	-	34,126	40,768	-

Net cash flows (used) provided by capital and related financing activities (1,662,384) (54,918) (467,087) (35,658) (133,057) (593,953) (51,320) (296,560)

Cash flows from noncapital activities:

Ad valorem taxes received	5,511	97,635	-	-	-	76,182
Intergovernmental revenues	48,063	-	-	-	-	15,169
Transfers/advances for noncapital activities	-	-	-	-	-	-

Net cash flows (used) provided by noncapital activities 53,574 97,635 - - - 91,351

Net increase (decrease) in cash and cash equivalents (826,890) (68,367) (237,130) 26,204 87,847 20,602 (42,720)

Cash and cash equivalents at beginning of year 2,201,622 241,310 1,782,052 56,464 335,901 162,408 403,819

Cash and cash equivalents at end of year 1,374,732 172,943 1,544,922 82,668 237,476 183,010 361,099

Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet - - - - - - -

Adjusted cash and cash equivalents - Proprietary Fund Types \$ 1,374,732 172,943 1,544,922 82,668 237,476 183,010 361,099

Non cash investing activities:

Gain on fair value of investments	-	5,867	-	-	-	-
Real estate acquired from foreclosures	-	-	-	-	-	-
Equipment acquired under capital lease obligation	-	-	-	307,306	-	-
Acquisition of equipment through trade	-	-	-	16,000	-	-

Supplementary disclosure:

Cash paid for interest \$ 142,443 15,862 208,635 11,026 35,833 109,160 70,463

(continued)

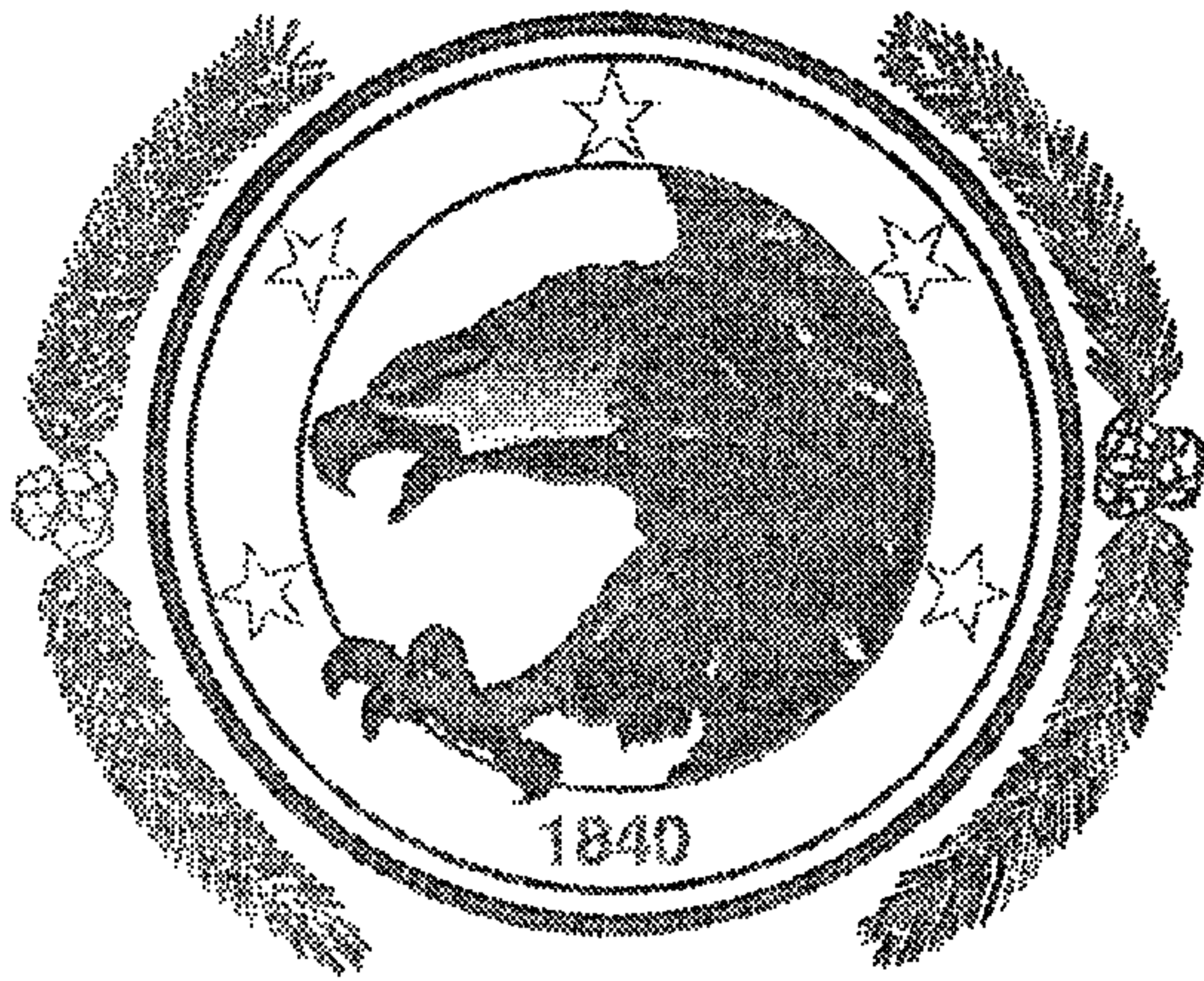
CALCASIEU PARISH POLICE JURY
Combining Statement of Cash Flows - Component Units
For the fiscal year ended December 31, 2002

	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	Totals
Cash flows from operating activities:	\$ 278,615	(146,122)	(29,318)	(866,471)	(1,410,608)	36,324	(1,419,065)
Operating income (loss)	136,198	117,540	25,288	470,022	2,566,909	2,967	4,452,802
Adjustments to reconcile operating income to net cash provided by operating activities:	-	-	-	-	481,963	-	549,665
Depreciation and amortization	-	2,133	-	-	120,234	-	133,340
Miscellaneous revenues	(16,726)	-	-	-	-	-	(16,726)
Provision for bad debt	-	-	-	-	-	-	-
Net recovery from foreclosures	-	-	-	-	-	-	-
Change in assets and liabilities:	-	-	3,644	1,247	(862,326)	(75,188)	(991,036)
(Increase) decrease in accounts receivable	-	-	-	-	(66,664)	80,790	(26,473)
(Increase) decrease in inventory	96,335	-	-	-	-	-	100,159
(Increase) decrease in accrued interest receivable	-	(134)	-	-	(21,136)	-	(19,947)
(Increase) decrease in prepaid expense	1,295,581	-	-	-	-	-	1,295,581
(Increase) decrease in mortgage loans receivable	-	(2,283)	-	-	(21,082)	-	(23,329)
(Increase) decrease in other assets	-	106	-	-	-	-	11,750
Increase (decrease) in customer deposits	(124,396)	23,281	-	405	428,490	223,565	672,801
Increase (decrease) in accounts payable and accrued expenses	-	-	-	-	-	-	2,283
Increase (decrease) in other liabilities	-	-	-	-	-	-	3,818
Increase (decrease) in accrued compensation	-	-	-	-	-	-	-
Total adjustments	1,386,992	140,643	28,932	471,674	2,626,388	232,134	6,144,688
Net cash (used) provided by operating activities	1,665,607	(5,479)	(386)	(394,797)	1,215,780	268,458	4,725,623
Cash flows from investing activities:	(24,988,003)	(399,162)	(28,512)	-	(2,138,384)	-	(29,109,786)
Purchase of investments	32,410,325	404,379	32,074	-	3,154,840	-	37,294,561
Proceeds from maturities/sale of investments	-	7,042	887	17,328	556,858	29,648	811,603
Investment income	-	-	-	-	-	-	-
Net cash (used) provided in investing activities	7,422,322	12,259	4,449	17,328	1,573,314	29,648	8,996,378
Cash flows from capital and related financing activities:	(10,358,185)	(25,000)	(2,506,263)	-	(1,461,668)	-	(6,094,079)
Capital expenditures	-	-	-	-	(1,506,632)	-	(14,840,600)
Principal paid on bonds, obligations and capital leases	-	(25,018)	-	-	(531,546)	-	(1,498,987)
Interest paid on bonds, obligations and capital leases	-	-	-	-	-	-	-

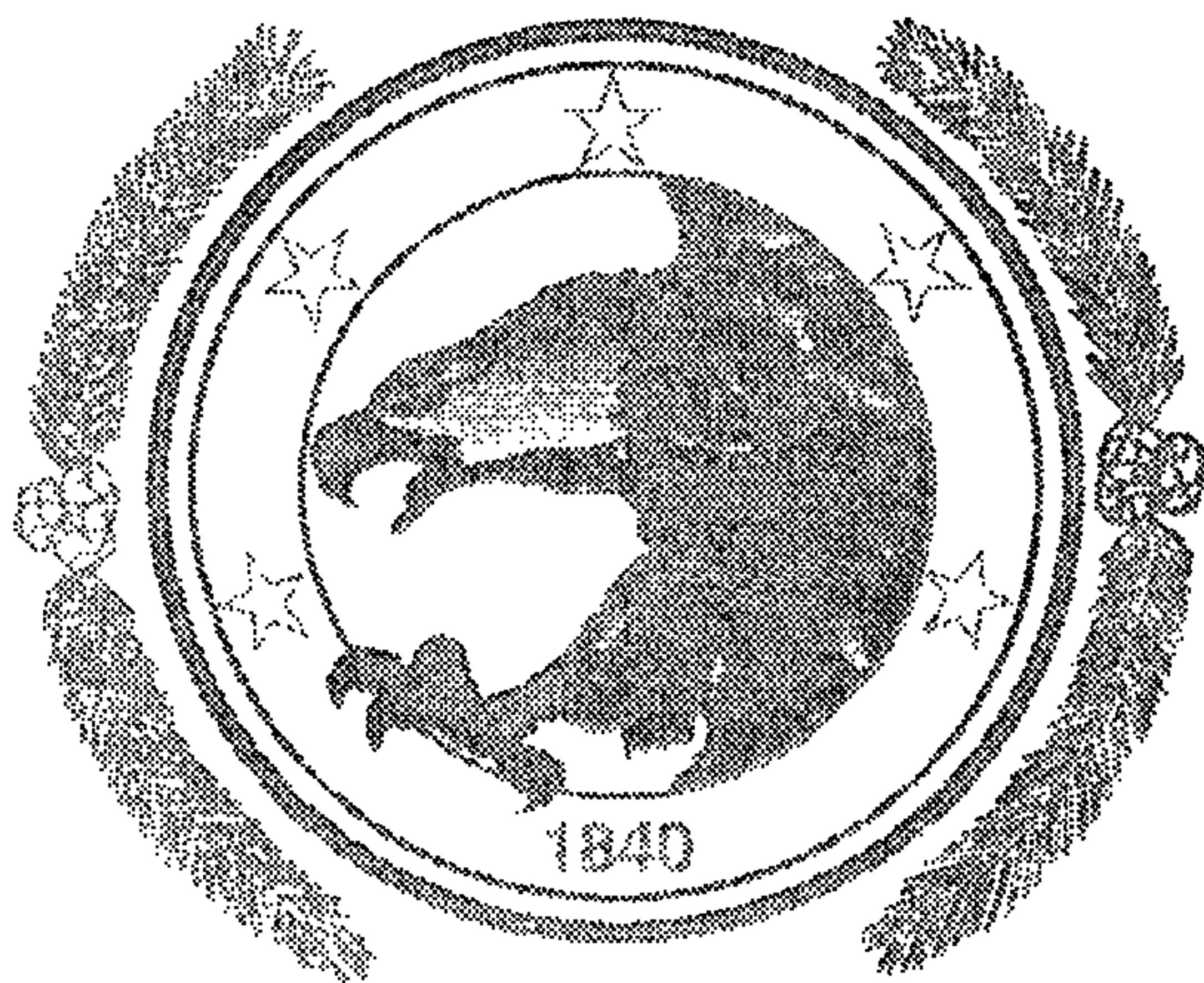
Ad valorem taxes received	-	-	-	329,719	-	-	737,384
Intergovernmental revenues	-	-	-	8,711	-	-	
Bond proceeds	10,823,250	-	-	-	-	-	12,972,250
Bond issue cost	(259,882)	-	-	-	-	-	(272,992)
Proceeds from sale of assets	-	-	-	-	1,900	-	17,320
Proceeds from grants	-	-	-	2,604,386	-	-	2,635,282
Other transactions from capital related activities	-	-	-	120,268	(9,159)	-	245,655
Net cash flows (used) provided by capital and related financing activities	205,183	(50,018)	-	556,821	(3,507,105)	-	(6,098,767)
Cash flows from noncapital activities:							
Ad valorem taxes received	-	44,465	-	-	-	-	223,793
Intergovernmental revenues	-	-	-	-	-	-	63,232
Transfers/advances for noncapital activities	-	-	-	-	-	(200,000)	(200,000)
Net cash flows (used) provided by noncapital activities	-	44,465	-	-	-	(200,000)	87,025
Net increase (decrease) in cash and cash equivalents	9,293,112	1,227	4,063	179,352	(718,011)	98,106	7,710,259
Cash and cash equivalents at beginning of year	488,946	49,275	391	917,505	1,364,804	1,277,781	9,928,770
Cash and cash equivalents at end of year	9,782,058	50,502	4,454	1,096,857	646,793	1,375,887	17,639,029
Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet	-	-	-	-	-	11,910,972	11,910,972
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 9,782,058	50,502	4,454	1,096,857	646,793	13,286,859	29,550,001 (1)
Non cash investing activities:							
Gain on fair value of investments	\$ -	935	145	-	457,960	-	464,907
Real estate acquired from foreclosures	29,036	-	-	-	-	-	29,036
Equipment acquired under capital lease obligation	-	-	-	-	-	-	307,306
Acquisition of equipment through trade	-	-	-	-	-	-	16,000
Supplementary disclosure:							
Cash paid for interest	\$ 2,418,101	25,018	-	-	531,546	-	3,902,421

(1) The cash and cash equivalents reported on this combining statement include only funds reported as Proprietary Fund Types. Cash and cash equivalents for Governmental and Fiduciary Fund Types in the amount of \$28,177,386 are combined with the \$29,550,001 reported above for a total component unit cash and cash equivalents of \$57,727,387.

The notes to the financial statements are an integral part of this statement.



NOTES TO FINANCIAL STATEMENTS



CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 2002

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Calcasieu Parish Police Jury is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The Police Jury, under the provisions of Louisiana Revised Statute 33:1236, enacts ordinances, sets policy and establishes programs in such fields as highways and streets, social welfare, public health, criminal and juvenile justice, and planning and zoning. The Police Jury was organized in its present form (unit system) in 1973.

The financial statements of the Calcasieu Parish Police Jury (government) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Discretely Presented Component Units

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general-purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

As required by generally accepted accounting principles, these financial statements present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units discussed below are included in the Police Jury's reporting entity because of the significance of their operational or financial relationships with the Police Jury.

Those component units audited by Gus Schram & Company Ltd., the principal auditor, are denoted with an asterisk (*).

The component units columns in the combined financial statements include the financial data of the Police Jury's other component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury.

* **CALCASIEU PARISH LIBRARY BOARD.** The Calcasieu Parish Library is governed by a separate ten member board of which five members are appointed by the City of Lake Charles and five members are appointed by the Police Jury. The Library Board is fiscally dependent on the Police Jury for : (1) the final approval of the Board's annual budget and (2) approval of all related Louisiana State Bond Commission debt issuances and tax levies. The Library is responsible for obtaining voter approval for the levy of taxes and debt issuance.

CALCASIEU PARISH SHERIFF (THE "SHERIFF"). The Sheriff is a separately elected official with the authority to levy ad valorem taxes and issue debt. However, the Sheriff is fiscally dependent on the Police Jury, since under state law, the Police Jury is required to furnish jail and office facilities as well as other furnishings and equipment. In essence, the Police Jury has approval authority over this particular section of the Sheriff's capital budget. The ownership of the main jail

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

A. Reporting Entity (cont.)

and associated real property rests with the Police Jury. The fiscal year presented for the Sheriff is June 30, 2002.

CALCASIEU PARISH CLERK OF COURT (THE "CLERK") AND THE CALCASIEU PARISH TAX ASSESSOR (THE "ASSESSOR"). The Clerk and the Assessor are also separately elected officials. The Assessor has the authority to levy ad valorem taxes. The Clerk is funded from court costs and document filing fees. Neither official can issue long-term debt. The Clerk and the Assessor are fiscally dependent on the Police Jury since they cannot issue bonded debt without the Police Jury's approval and the Police Jury has approval authority over their "capital" budgets since, by state law, the Police Jury must provide and maintain the buildings/offices that both officials occupy. The fiscal year presented for the Clerk is June 30, 2002.

- * CALCASIEU PARISH COMMUNICATIONS DISTRICT (THE "DISTRICT"). This entity was created by the Police Jury. The District is governed by a Board of Commissioners of which all are appointed by the Police Jury. The Police Jury does have the ability to modify or approve the District's budget and, as such, can impose its will on this organization. The purpose of the District is to provide a primary three-digit emergency telephone number (911) and related support system for Calcasieu Parish.

CALCASIEU PARISH PUBLIC TRUST AUTHORITY (THE "AUTHORITY"). The Authority is a legally separate entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of 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 Police Jury, as beneficiary of the public trust, appoints the trustees who may then be removed from office for cause at the will of the Police Jury acting as the trust's beneficiary. As such, the Police Jury can impose its will on the Trust Authority. Because of this criteria the Public Trust Authority is included in the reporting entity of the Police Jury. The fiscal year presented for the Authority is May 31, 2002.

DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT (THE "DISTRICT ATTORNEY"). The District Attorney is a separately elected official. The financial information included in this component unit presents 1) those funds maintained by the District Attorney and 2) the portion of the Criminal Court Fund pertaining to the District Attorney's operations. This criminal court activity has been reflected as an *operating transfer to component units* in the Police Jury's special revenue fund, and a corresponding *operating transfer from primary government* in the component unit column for the District Attorney. The D.A. is included in the Police Jury's reporting entity since the fiscal dependence criteria applies with respect to the Police Jury's obligation to provide certain support to the D.A.'s office (financial benefit/burden relationship). In addition, the Police Jury's financial statements would be misleading if data of this entity was not included because of the nature and significance of the relationship.

- * CALCASIEU PARISH CORONER. The Calcasieu Parish Coroner is a separately elected official who is fiscally dependent on the Police Jury. The Coroner's budget is adopted as a part of the Police Jury's budgeting process. In addition, the Police Jury funds a significant portion of the operational budget of the Coroner's office. This support is reflected as an *operating transfer out to component units* in the Police Jury's general fund and a corresponding *operating transfer in from primary government* in the component unit column for the Coroner. Since the Police Jury owns the assets of the Coroner and funds the operating expenditures via an operating transfer (which includes any accrued expenditures at year end), a balance sheet for the Coroner is not presented.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

A. Reporting Entity (cont.)

OTHER SPECIAL DISTRICTS. There are a number of special districts located in Calcasieu Parish (fire, gravity drainage, recreational, water, sewerage and hospital) that each provide services to a limited number of parish citizens. The Police Jury appoints all board members of those districts that do not include a municipality within their boundaries. Therefore the Police Jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Police Jury. These agencies are:

Fire Districts:

- * Number 1 of Ward 1
- * Number 1 of Ward 2
- * Number 2 of Ward 3
- * Number 2 of Ward 4
- * Number 3 of Ward 4
- * Number 4 of Ward 4
- * Number 1 of Ward 5
- * Number 1 of Ward 6
- Number 1 of Ward 7
- * Number 2 of Ward 8

Gravity Drainage Districts:

- * Number 8 of Ward 1
- * Number 9 of Ward 2
- Number 4 of Ward 3
- Number 5 of Ward 4
- * Number 6 of Wards 5 & 6
- * Number 2 of Ward 7
- * Number 7 of Ward 8

Recreation Districts:

- * Number 1 of Ward 3
- * Number 1 of Ward 4
- * Number 1 of Ward 8

Community Center and Playground Districts:

- Number 4 of Ward 1
- * Number 7 of Ward 2

Community Center and Playground Districts (cont.):

- Number 2 of Ward 4 (Sulphur Parks and Recreation)
- * Number 5 of Ward 5
- * Number 1 of Ward 6
- Number 3 of Ward 7

Other Districts:

- Niblett's Bluff Park Commission
- Airport Authority for Airport District #1 of Calcasieu Parish
- West Calcasieu-Cameron Hospital

Waterworks Districts:

- Number 1 of Ward 1 (June 30, 2002)
- * Number 5 of Ward 3
- Number 8 of Wards 3 & 8 (June 30, 2002)
- Number 2 of Ward 4 (August 31, 2002)
- Number 4 of Ward 4 (April 30, 2002)
- Number 9 of Ward 4
- Number 11 of Ward 4 & 7 (June 30, 2002)
- Number 7 of Wards 6 & 4 (September 30, 2002)

Sewer Districts:

- * Number 9 of Ward 1
- * Number 11 of Ward 3
- * Number 8 of Ward 4
- * Number 12 of Ward 4

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

A. Reporting Entity (cont.)

OTHER BOARDS/FUNDS. There are five other boards/funds that are statutorily created as a result of the operations of the district court system. The district court system, itself, is fiscally dependent on the Police Jury for office space and courtrooms. The nature and significance of the relationship between these three boards/funds is such that exclusion from the Police Jury's financial statements would render the financial statements incomplete or misleading. These boards/funds are as follows:

The Fourteenth Judicial District Indigent Defender Board.

The Fourteenth Judicial District Court Indigent Transcript Fund

* The Fourteenth Judicial District Court Judicial Expense Fund.

* The Fourteenth District Court Child Support Fund.

Civil Indigent Transcript Fund

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 Police Jury appoints the board members, the Police Jury does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them, therefore, the Police Jury is not considered financially accountable for them. During the current year, there were no transactions between the Police Jury and this organization.

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an asterisk (*) except for the Fourteenth Judicial District Court Child Support 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 St., Lake Charles, Louisiana 70602.

Component Unit Report Disclosures

The auditors for Waterworks District No. 4 of Ward 4 did not add an explanatory paragraph to their report but disclosed that the district was delinquent with principal payments on outstanding bonds in the amount of \$53,982. The bondholders are aware of both of the delinquencies and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest. The total bonds outstanding at December 31, 2002 is \$593,982.

In 1999, Louisiana Revised Statutes authorized communications districts to levy an emergency telephone service charge to certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to the E911 systems. The Calcasieu Parish Communications District (the "District") began collecting these fees in 2000. The District collected emergency telephone service charges levied on these wireless communication systems in 2000, 2001, and 2002 in the amount of \$349,549, \$815,785, and \$611,274 respectively. The District is currently in Phase One in its implementation of wireless E911 service. A total of \$366,890 has been expended been expended at December 31, 2002 for these purposes.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions.

The Police Jury has the following fund types and account groups:

Governmental funds are used to account for the government's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is then due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within sixty days after year end and are budgeted for that particular period. If the revenue is budgeted for the next fiscal year, then it is set up as a deferred revenue. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual and/or deferral are property taxes, sales tax, the various state shared revenues and grants, special assessments, interest revenues, and charges for services relating to a joint service agreement or due from another governmental agency. Such revenues as licenses, permits, franchise fees, fines and forfeitures, charges for services to the public or nongovernmental agencies not under a joint service agreement are not susceptible to accrual because generally they are not measurable until received in cash.

The government reports deferred revenue on its combined balance sheet. As stated previously, deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurring of qualifying expenditures or before the budget period for which they are collected. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Governmental funds include the following fund types:

The *General Fund* is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (cont.)

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The Police Jury applies all Governmental Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The Police Jury has not elected to apply those FASB pronouncements issued after November 30, 1989 for its proprietary activities.

The accrual basis of accounting is utilized by the proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost allocation basis.

Enterprise Funds, used by some of the discretely presented component units, account for those operations that are financed and operated in a manner similar to private business, or where the component unit has decided that determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

Agency Funds are custodial in nature (assets equal liabilities) and do not have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting.

Account Groups are used to establish accounting control and accountability for the Police Jury's general fixed assets and general long-term obligations. The following are the Police Jury's account groups:

The *General Fixed Assets Account Group* is established to account for all fixed assets of the Police Jury.

The *General Long-Term Debt Account Group* is established to account for all long-term obligations of the Police Jury.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

C. Assets, Liabilities and Equity

Cash and Investments

Cash includes amounts held in interest bearing demand deposit accounts.

State statutes authorize the government to invest in United States bonds, treasury notes or certificates, time certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the State of Louisiana, investments as stipulated in R.S.39:1271, or any other federally insured investment or mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Police Jury has stated their investments, with a remaining maturity at time of purchase of one year or less, at amortized cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value at December 31, 2002. Fair value was determined by obtaining "quoted" year end market prices.

See also Note III(A) for additional disclosures related to cash and investments.

Cash Equivalents

For purposes of the statement of cash flows, the Police Jury considers all cash and highly liquid debt instruments, purchased with a maturity of three months or less, to be cash and cash equivalents.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Generally accepted accounting principles for government prescribe a modified accrual basis to be applied to property tax revenues. The following is a schedule of the Police Jury's property tax calendar:

- (1) Levy date: October, 2002
- (2) Billing date: November, 2002
- (3) Collection dates: December, 2002 to February, 2003
- (4) Due Date: November 15, 2002
- (5) Delinquent Date: December 31, 2002
- (6) Lien Date: February, 2003

The Parish bills and collects property taxes using the assessed values determined by the Calcasieu Parish Tax Assessor. An assessment is made to finance the budget of a particular period and the revenue produced from any property tax assessment should be recognized in the fiscal period for which it was provided (budgeted) and for which the collections are reasonably available. Since the taxes for a budget

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Assets, Liabilities and Equity (cont.)

year are generally collected in December of the levy year and January and February of the ensuing year, the entire levy is considered "available." Thus, collections and expected collections of the 2002 levy are accrued as "deferred" revenues and as receivables in the current year (2002). The revenues recognized in the current year (2002) are, accordingly, collections of the 2001 levy.

Inventories and Prepaid Items

Inventories are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 2002 are immaterial and are approximately the same as at December 31, 2001.

For the discretely presented component units with inventory balances, inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Prepaid items in the governmental fund types are accounted for utilizing the nonallocation method, which fully recognizes expenditures in the year of payment. Management does not consider any of these items to be material in amount. Prepaid items in the proprietary fund type are recorded in order to properly reflect expenses as they are incurred since these amounts may be material in amount.

For the discretely presented component entities with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items.

Deferred charges are recorded in both the governmental fund types and discretely presented component units for material amounts that will benefit future periods. The amounts relate to items such as contract payments for services extending beyond the current year as well as other items.

Restricted Asset Accounts

Component Units. The component units have restricted asset accounts in the amount of \$18,180,350 which are comprised of assets restricted for grant purposes, various construction projects, customer/meter deposit liabilities, deferred compensation amounts, retirement of debt and self insurance liabilities.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Assets, Liabilities and Equity (cont.)

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types, which consists of component units, is computed using the straight-line method over the following estimated useful lives:

<u>Asset Type</u>	<u>Years</u>
Buildings and improvements	5-50
Land improvements	10-40
Plant distribution system	20-40
Hospital equipment	4-25
Furniture, fixtures and equipment	3-15

Accumulated depreciation for the component units' proprietary fund types was \$53,892,488. Depreciation expense was \$4,280,317 while amortization expense was \$172,923 for the same components units.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

Employees of the Police Jury accrue annual and sick leave at varying rates according to years of service with the Police Jury. Upon resignation or retirement, unused annual leave is paid to the employee at the employee's current rate of pay. Upon retirement, all unused accumulated sick leave is used in the retirement benefit computation as earned service. Upon resignation, unused sick leave is forfeited.

At December 31, 2002, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$8,769,444 and \$426,206, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$426,206 is recorded in the general long-term debt account group.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Assets, Liabilities and Equity (cont.)

Long-Term Obligations and Deferred Financing Costs

The government reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with currently available financial resources are also reported in the general long-term debt account group. *Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.*

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Certain discretely presented component units amortized these costs using the bonds-outstanding method since it approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. *Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.* All other interfund transfers are reported as operating transfers.

Capital Leases

Capital leases are recorded as expenditures and other financing sources at inception in governmental funds at an amount equal to the present value of minimum lease payments. The asset is recorded in the General Fixed Assets Account Group and the related debt in the General Long-Term Debt Account Group. In proprietary funds, capital leases are recorded as assets and liabilities at an amount equal to the present value of minimum lease payments.

Estimates

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

Memorandum Only-Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Assets, Liabilities and Equity (cont.)

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because inclusion would make certain statements unduly complex and difficult to understand. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Police Jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Police Jury Administrator prepares and submits a proposed budget to the Police Jury sixty (60) days prior to the beginning of each fiscal year.
2. The public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called for compliance with the State Budget Act.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, but no later than fifteen days prior to the beginning of the year, the budget is adopted through passage of an ordinance.
5. Budgetary amendments involving the transfer of funds from one individual fund to another, or involving increases in total individual fund expenditures exceeding amounts estimated, require the approval of the Police Jury.
6. A budget was not adopted for the Paving Assessment Debt Service Fund. The remainder of the general, special revenue, and debt service funds have legally adopted annual budgets and budget to actual comparisons have been made.
7. The Police Jury's intent with regard to the capital projects budget is to outline an annual spending plan as opposed to adopting an annual budget which would require the Police Jury to exercise stringent budgetary control over the year's spending. Operating with any degree of efficiency on an annual budget would be virtually impossible due to the nature of capital projects spending that is inherently dependent on the progress of each project as opposed to being predictable by the calendar year.
8. The original budget was adopted by the Police Jury on December 20, 2001. Expenditures may not legally exceed budgeted appropriations in the individual funds. During the year, several supplementary appropriations were necessary. The budgetary comparisons reported on the statements reflect final amended budgets. The supplementary budget amendments are as follows:

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)

A. Budgetary Information (cont.)

	<u>Budget As</u> <u>Originally Enacted</u>	<u>Supplementary</u> <u>Amendments</u>	<u>Budget As Revised</u>
General Fund:			
Revenues	\$ 8,547,153	\$ —	\$ 8,547,153
Expenditures	8,501,173	44,679	8,545,852
Special Revenue Funds:			
Revenues	53,716,618	945,603	54,662,221
Expenditures	60,716,732	1,554,436	62,271,168
Debt Service Funds:			
Revenues/operating transfers in	2,242,297	—	2,242,297
Expenditures	3,900,000	—	3,900,000

The supplementary amendments were necessary in order to (1) carry over any encumbrances obligated at the end of 2001, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

9. The Police Jury is required by state law to amend its budget for a 5% unfavorable variance for revenue, expenditures or fund balance. An exception applies to special revenue funds with anticipated expenditures that are less than \$250,000.
10. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. All other appropriations, not reflected as encumbrances, do lapse at year end.

B. Budgetary-GAAP Reporting Reconciliation

The accompanying Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non GAAP Budgetary Basis) and Actual-General, Special Revenue and Debt Service Fund Types presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)

B. Budgetary-GAAP Reporting Reconciliation (cont.)

with GAAP, a reconciliation of resultant basic, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2002 is as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ (944,274)	\$ 11,745,720	\$(1,637,114)
Adjustments:			
To adjust revenues for tax and revenue accruals	264,854	1,670,084	—
To adjust expenditures for salary and expense accruals	<u>(195,130)</u>	<u>(2,694,377)</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	(874,550)	10,721,427	(1,637,114)
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	<u>—</u>	<u>—</u>	<u>7,938</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ (874,550)</u>	<u>\$ 10,721,427</u>	<u>\$(1,629,176)</u>

C. Excess of Expenditures Over Appropriations

The following is a listing of the excesses of expenditures over appropriations in individual funds for the year ended December 31, 2002.

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue:			
Animal Control Fund	1,086,779	1,087,842	(1,063)

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)

D. Deficit Fund Balance

Primary Government

Two funds had deficits in fund balance. The Transportation Fund had a deficit fund balance of \$37,816, which will be funded in the year 2003 with an operating transfer from the 2002 Sales Tax Fund. The Calcasieu Emergency Response Training Center Fund had a deficit fund balance of \$551, which will be funded in the year 2003 by an operating transfer from General Fund.

Component Units

Two component units had deficits in fund balance. One component unit had a deficit in the amount of \$23,046 which was due to the financing of a construction activity. Another had a deficit in the amount of \$7,934 due to insufficient operating funds.

E. Deficit Retained Earnings

Primary Government

The Self-Insured Liability/Property Insurance Fund had a deficit in retained earnings in the amount of \$873,854, due to insufficient operating funds.

Component Units

Two component units had a deficit in unreserved retained earnings in the amounts of \$669,662 and \$49,143, due to insufficient operating funds.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

See also Note I (C) for additional disclosures related to cash and investments.

Primary Government

The Police Jury's deposits at December 31, 2002 were entirely covered by federal depository insurance or by pledged collateral as required by Louisiana Revised Statute 39:1225.

Investments permitted by 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. 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). LAMP is a non-profit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

A. Deposits and Investments (cont.)

Component Units

The deposits and investments of the various discretely presented component units have been presented in the credit risk categories noted previously, since this specific note disclosure was deemed to be significant in aggregate.

The *deposit* information at December 31, 2002 for the discretely presented component units is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 8,822,614	\$ 7,704,258
Category 2	567,668	535,724
Category 3	<u>53,410,924</u>	<u>50,096,212</u>
Totals	<u>\$ 62,801,206</u>	<u>\$ 58,336,194</u>

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Govt. Securities	<u>\$18,778,225</u>	<u>\$ 7,035,669</u>	<u>\$27,086,857</u>	\$52,900,741	\$52,733,364
Investment Contracts				13,437,105	13,437,105
Louisiana Asset Management Pool (LAMP)				6,881,967	6,881,967
Mutual Funds				<u>1,772,210</u>	<u>1,772,210</u>
Totals				<u>\$74,992,023</u>	<u>\$74,824,646</u>

Cash/Investment Reconciliation. In order to accurately compare the cash and investments shown on the combined balance sheet (Exhibit 1) with carrying values of deposits and investments disclosed in the two preceding schedules, the following is provided:

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

A. Deposits and Investments (cont.)

Investments are either stated at amortized cost or fair value (market value) depending on the maturity period of the investment security. Investments at the time of purchase that have a maturity of one year or less are presented at amortized cost while those exceeding one year are presented at fair value (quoted year end market prices). LAMP investments are stated at cost, which approximates market and is equal to the value of the pool shares.

Deposits

Governmental Accounting Standards Board Statement 3 (GASB-3) concludes that deposits with financial institutions should be evaluated for risk and classified in one of the three following categories:

Category 1—Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity.

Category 2—Collateralized with securities held by the pledging financial institution's trust department or agent in the governmental entity's name.

Category 3—Uncollateralized (which would include any deposits collateralized with securities held by the pledging financial institutions, or by its trust department or agent but not in the governmental entity's name).

The deposit information at December 31, 2002 for the Police Jury is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 1,941,976	\$ 3,398,958

Investments

The Police Jury's investments are categorized in accordance with GASB Statement No. 3 to give an indication of the level of risk assumed at year end. Category 1, which represents the lowest level of risk, includes investments that are insured or registered or securities held by the governmental entity or its agent in the government's name. Category 2 includes uninsured and unregistered investments with securities held by the counter party's trust department or agent in the government's name. Category 3, which represents the greatest level of risk, includes uninsured and unregistered investments with securities held by the counter party or by its trust department or agent but not in the government's name.

The investment information at December 31, 2002 for the Police Jury is as follows:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities - Category 1	\$ 124,736,230	\$ 124,736,230
Louisiana Asset Management Pool	<u>28,879,778</u>	<u>28,879,778</u>
Total	<u>\$ 153,616,008</u>	<u>\$ 153,616,008</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

A. Deposits and Investments (cont.)

	<u>Primary Government</u>	<u>Component Units</u>
Carrying values per Note III(A):		
Deposits	\$ 3,398,958	\$ 58,336,194
Investments	<u>153,616,008</u>	<u>74,992,023</u>
Adjusted Note III(A) disclosure	<u>\$ 157,014,966</u>	<u>\$ 133,328,217</u>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 32,278,739	\$ 54,328,819
Investments	124,736,227	60,915,672
Restricted cash and cash equivalents	—	3,922,063
Restricted assets:		
Primary Government	—	—
Component Unit	—	14,258,287
Ad Valorem and Other Restricted Assets	—	(96,624)
Adjusted Balance Sheet total	<u>\$ 157,014,966</u>	<u>\$ 133,328,217</u>

B. Receivables

Primary Government

Receivables at December 31, 2002 consist of the following:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service Funds</u>	<u>Agency Funds</u>
Receivables:						
Interest	\$ 49,911	\$ 502,601	\$ —	\$ 84,556	\$ 48,272	\$ 3,604
Ad valorem taxes	6,043,183	12,208,585	—	—	—	1,230,574
Sales/Occupancy Taxes	—	1,028,472	—	1,159,574	—	—
Special Assessments:						
Current	4,563	—	11,874	—	—	—
Delinquent	3,745	—	13,231	—	—	—
Deferred	39,129	—	94,678	—	—	—
Intergovernmental	60,651	853,496	—	200,173	—	—
Note Receivable	151,182	—	—	—	—	—
Other receivables	<u>102</u>	<u>726,754</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>96,334</u>
Total receivables	<u>\$ 6,352,466</u>	<u>\$ 15,319,908</u>	<u>\$ 119,783</u>	<u>\$ 1,444,303</u>	<u>\$ 48,272</u>	<u>\$ 1,330,512</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

B. Receivables (cont.)

The *note receivable* recorded in the General Fund in the amount of \$151,182 represents amounts expended in connection with capital improvements made at the Burton Coliseum. McNeese State University has leased the Coliseum from the Police Jury and is currently receiving the ad valorem taxes designated for the Coliseum's maintenance (less an administrative fee for the Police Jury.) McNeese has executed a note payable to the Police Jury for the improvements paid for by the Police Jury, wherein they agreed to designate currently \$151,182 for the reimbursement of this outlay. Since there is an ad valorem tax dedicated for the Coliseum, there does not appear to be any credit risk related to this note.

Ad valorem taxes receivable and special assessments receivable have been reduced by an allowance for uncollectible amounts. Estimated uncollectible taxes and special assessments for 2002 were \$1,025,386 and \$91,906, respectively.

Certain collectible amounts of property tax revenue for the 2002 reporting period, respective portions of which are not material to any fund, are not included in the amounts reported as receivable and revenue and are not a part of the allowance amount mentioned in the previous paragraph. It has been the Parish's policy to recognize these amounts as revenue in the years they are actually collected. The Police Jury's property tax calendar is reported in Note I(C).

Component Units

The majority of the receivable balances from the discretely presented component units results from mortgage loans receivable from the Calcasieu Parish Public Trust Authority. The receivable totals \$5,362,950. (\$1,594,499 and \$3,952,921 of the mortgage loans receivable are pledged as security for the 1992 Series B and 2002 Series B Mortgage Revenue Refunding Bonds, respectively.)

C. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

1. The composition of interfund balances as of December 31, 2002 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 7,400	\$ —
Special Revenue Funds:		
Office of Juvenile Justice Services	70,499	—
Office of Community Services	2,856	55,668
Transportation Fund	55,668	714
TASC Fund		52,500
Drug Court Fund		17,999
Project Impact Fund		7,400
Lajet Fund		714
Food For Families Fund		714
Contract Postal Unit		714
Total Special Revenue Funds	<u>129,023</u>	<u>136,423</u>
Total All Funds	<u>\$ 136,423</u>	<u>\$ 136,423</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

C. Interfund Receivables/Payables (cont.)

2. Advances To and From Other Funds

	<u>Advance from Other Funds</u>	<u>Advance to Other Funds</u>
General Fund	\$ —	\$ 95,727
Debt Service Funds		
Paving Assessment Fund	<u>95,727</u>	<u>—</u>
Total All Funds	<u>\$ 95,727</u>	<u>\$ 95,727</u>

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

<u>Primary Government Payable Entity</u>	<u>Component Unit Receivable Entity</u>	
Paving Assessment Fund	Waterworks District 5 of Ward 3	\$ 11,572
Riverboat Fund	Recreation District 1 of Ward 3	<u>69,302</u>
		<u>\$ 80,874</u>
<u>Receivable Entity</u>	<u>Payable Entity</u>	
General Fund:	Waterworks District 5 of Ward 3	\$ 39,729
	Sewer District 8 of Ward 4	<u>58,515</u>
Total		<u>\$ 98,244</u>

D. Interfund Transfers

1. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 2002:

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 227,117	\$ 2,530,816
Special Revenue Funds:		
Public Works	1,488,430	735,000
Solid Waste	—	92,625
Health Unit	—	422,962
Office of Juvenile Justice Services	—	354,952
Mosquito Control	122,962	—
Animal Control	565,250	—
Parks Fund	281,000	2,101,756
Planning and Development	592,877	—
Administrative Fund	—	719,500

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

D. Interfund Transfers (cont.)

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
Special Revenue Funds (cont.):		
Information Systems	625,000	—
Office of Community Services	100,000	88,693
Transportation Fund	176,373	—
Food for Seniors Fund	45,000	—
Multipurpose Contract Postal Unit	8,376	—
Drug Court Program	40,232	—
Parish Road and Drainage Trust Fund	—	88,430
Calcasieu Emergency Response Training Center	163,124	—
Riverboat Fund	—	1,777,546
Civilian Airport	—	15,000
Total Special Revenue Funds	<u>4,208,624</u>	<u>6,396,464</u>
Debt Service Funds:		
1992 Sales Tax Road Improvement	2,155,296	—
Capital Projects:		
Courthouse Complex Fund	1,800,000	—
1992 Sale Tax Road Improvement	—	2,155,296
Parks Capital	2,201,756	—
Multipurpose Fund	—	15,000
Juvenile Justice Construction Fund	314,720	—
Senior Citizens Center Fund	15,000	—
Total Capital Projects Funds	<u>4,331,476</u>	<u>2,170,296</u>
Internal Service Funds:		
Self-Insured Health Insurance Fund	55,063	—
Self-Insured Property/General Liability Fund	120,000	—
Total Internal Service Fund	<u>175,063</u>	<u>—</u>
	<u>\$ 11,097,576</u>	<u>\$ 11,097,576</u>

2. Operating Transfers In and Out for the Component Units in the amount of \$200,000 represent transfers between the Governmental Fund Types and the Proprietary Fund Types.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

D. Interfund Transfers (cont.)

3. Operating Transfers between Primary Government and Component Units

	<u>Operating Transfers (To)/From</u>	
	<u>Primary Government</u>	<u>Component Units</u>
<i>Primary Government:</i>		
General Fund	\$ —	\$ (216,905)
Special Revenue Fund		
Criminal Court Fund	117,000	(2,268,679)
Riverboat Fund	—	(250,000)
Library Debt Service Reduction Fund	—	(36,572)
Total Special Revenue Fund	<u>117,000</u>	<u>(2,555,251)</u>
Total Primary Government	<u>\$ 117,000</u>	<u>\$ (2,772,156)</u>
<i>Component Units:</i>		
Parish Library	\$ 286,572	\$ —
District Attorney of the 14 th Judicial District	2,268,679	—
The 14 th Judicial District Court Judicial Expense Fund	—	(117,000)
Coroner's Office	<u>216,905</u>	<u>—</u>
Total Component Units	<u>\$ 2,772,156</u>	<u>\$ (117,000)</u>

E. Due To/From Other Governmental Units

Amounts due from other governmental units at December 31, 2002 consisted of the following:

La. State Transportation Trust Fund	\$ 200,901
Third Quarter Beer Tax	22,138
Fourth quarter severance tax	22,517
La. Department of Revenue (Video Poker)	69,772
U. S. Dept. of Housing and Urban Development	882
U. S. Department of Justice	54,944
City of Sulphur	13,973
Calcasieu Parish School Board	123,590
Town of Vinton	74,905
State grants receivable	268,034
Federal grants receivable	<u>262,664</u>
Total due from other governmental units	<u>\$ 1,114,320</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

E. Due To/From Other Governmental Units (cont.)

Amounts due to other governmental units at December 31, 2002 consisted of the following:

Local Emergency Planning Committee	\$ 28,635
McNeese State University	2,038,648
Calcasieu Parish School Board	57,801
Sowela Technical Institute	9,633
Louisiana Department of Transportation and Development	51,086
Louisiana Department of Social Services	43,992
Federal Emergency Management Association	<u>3,143</u>
Total due to other governmental units	<u>\$ 2,232,938</u>

F. Fixed Assets

Primary Government

A summary of changes in the general fixed assets account group follows:

	<u>Balance 01/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/02</u>
Land, buildings, & improvements	\$ 67,289,272	\$ 2,277,110	\$ 51,671	\$ 69,514,711
Equipment & furniture	22,089,470	1,989,304	7,022,293	17,056,481
Construction in progress	<u>5,857,253</u>	<u>9,152,880</u>	<u>2,592,461</u>	<u>12,417,672</u>
Total fixed assets	<u>\$ 95,235,995</u>	<u>\$13,419,294</u>	<u>\$ 9,666,425</u>	<u>\$ 98,988,864</u>

Component Units

The following is a summary of changes in fixed assets for the significant component units.

	<u>Balance 01/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/02</u>
Calcasieu Parish Sheriff	\$ 33,442,057	\$ 1,836,929	\$ 309,987	\$ 34,968,999
Library	9,625,380	148,000	844,370	8,929,010
Community and Playground District 2 of Ward 4	<u>23,727,664</u>	<u>527,390</u>	<u>54,666</u>	<u>24,200,388</u>
Total fixed assets	<u>\$ 66,795,101</u>	<u>\$ 2,512,319</u>	<u>\$ 1,209,023</u>	<u>\$ 68,098,397</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

F. Fixed Assets (cont.)

<u>General Fixed Asset Account Group (for those component units above)</u>	<u>Balance 01/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/02</u>
Land	\$ 1,023,581	\$ —	\$ 74,800	\$ 948,781
Buildings	48,924,986	500,646	235,187	49,190,445
Equipment & furniture	16,655,472	2,011,673	844,370	17,822,775
Construction in progress	<u>191,062</u>	<u>—</u>	<u>54,666</u>	<u>136,396</u>
Total	<u>\$ 66,795,101</u>	<u>\$ 2,512,319</u>	<u>\$ 1,209,023</u>	<u>\$ 68,098,397</u>

<u>Proprietary Funds</u>	<u>Airport Authority</u>	<u>West Calcasieu Cameron Hospital</u>
Land and Buildings	\$ 22,569,699	\$ 34,203,561
Equipment/Furniture	1,246,334	21,364,316
Construction in Progress	95,282	3,683
Accumulated Depreciation	<u>(11,895,051)</u>	<u>(27,055,559)</u>
Net fixed assets	<u>\$ 12,016,264</u>	<u>\$ 28,516,001</u>

G. Leases

Operating Leases (Primary Government)

Burton Coliseum Lease

On November 16, 1982, the Police Jury granted an exclusive lease to McNeese State University for a period of ten years commencing December 1, 1982, for use of the Burton Memorial Coliseum and grounds. The university will continue the operation of the Coliseum and will pay for operation and maintenance expenses not to exceed the monies generated from use of the Coliseum and monies appropriated by the Legislature for the operation and maintenance of the Coliseum. On April 1, 1993 the Police Jury renewed the lease for another 10 years.

Also, on March 3, 1995, the Police Jury formalized a prior agreement with McNeese relative to financing a portion of the Burton Coliseum capital improvements. The total improvements financed in 1995 were \$779,254. Additional improvements were financed in 1996, 1999, and 2000 in the amount of \$135,223; \$636,029; and \$61,012 respectively. The outstanding amount is being financed at an annual percentage rate of 6%. At December 31, 2002, the principal balance is \$151,182. Ad valorem tax receipts dedicated for the Coliseum will pay off this balance in 2003.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

G. Leases (cont.)

Niblett's Bluff Park Lease

The Police Jury leased to the Niblett's Bluff Park Commission 35 acres, known as Niblett's Bluff Park, for a period of 25 years. The Commission has the option to renew the lease for one additional period of 25 years. The Commission agreed to care for and maintain the grounds and improvements of the leased premises and to use the leased premises specifically for such activities as related to matters of recreation for the general public in the area served by the lease.

Component Units

The discretely presented component unit, West Calcasieu Cameron Hospital, entered into several lease agreements for financing the acquisition of medical equipment. The accumulated depreciation on such leases was \$1,713,932 at December 31, 2002. Six other discretely presented component units have entered into capital leases for the purchase of heavy equipment or communications equipment. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 2002:

<u>Year Ended December 31,</u>	<u>West Cal- Cam Hospital</u>	<u>Other Component Units</u>
2003	949,103	236,129
2004	920,096	249,446
2005	450,301	187,304
2006	185,199	187,304
2007	<u>0</u>	<u>144,205</u>
Total Minimum Lease Payments	2,504,699	1,004,388
Less: Amount Representing Interest	<u>173,947</u>	<u>121,885</u>
Present Value of Future Minimum Lease Payments	<u>\$ 2,330,752</u>	<u>\$ 882,503</u>

Gravity Drainage District 9 of Ward 2 is obligated under an operating lease for heavy equipment. The lease is effective until 2007. Operating lease payments during 2002 totaled \$3,657. The future annual minimum lease payments under this operating lease as of December 31, 2002, is \$68,274.

West Calcasieu Cameron Hospital also leases part of the hospital facilities under an operating lease to a provider of long-term acute care services. The lease term is effective until September 30, 2005. At December 31, 2002, future minimum lease receipts were \$726,564.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

H. Long-Term Debt

Primary Government

Special Assessments

The Police Jury has five special assessment bond series outstanding. These bonds were issued to provide funds for the blacktopping of various parish roads. The Police Jury is required to cover delinquencies with other resources (until the delinquent payment or foreclosure proceeds, if any, are received) and accordingly is therefore obligated in some manner for this debt. This activity is reported in the Debt Service Paving Assessments Fund. The latest bond series was issued in 2000 for \$79,705 with a stated rate of interest of 5.25%. The remaining series have interest rates of 6.5%, 5.5% and 5.0%. Total principal outstanding at December 31, 2002 was \$203,919.

The annual requirements to amortize all special assessment debt as of December 31, 2002 including interest payments of \$35,297 is as follows:

<u>Year</u>	<u>Special Assessment</u>
2003	\$ 73,133
2004	45,016
2005	34,644
2006	20,808
2007	19,941
2008 & thereafter	<u>45,674</u>
	<u>\$ 239,216</u>

Changes in Long Term Debt. A summary of changes in general long-term obligations is as follows:

	<u>Balance at January 1, 2002</u>	<u>Current Year Additions</u>	<u>Current Year Retirements</u>	<u>Balance at December 31, 2002</u>
General Obligation Debt	\$ 6,411	\$ —	\$ 6,411	\$ —
Revenue Bonds Payable	3,750,000	—	3,750,000	—
Special Assessment Debt	265,780	—	61,861	203,919
Unused ETO & Vacation Time Payable (Net Decrease)	<u>496,539</u>	<u>—</u>	<u>70,333</u>	<u>426,206</u>
Total Changes in Long-Term Debt Account Group	<u>\$ 4,518,730</u>	<u>\$ 0</u>	<u>\$ 3,888,605</u>	<u>\$ 630,125</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

H. Long-Term Debt (cont.)

Component Units

1. A number of the special districts included as discrete component units have revenue bonds, general obligation bonds, and other debt outstanding at December 31, 2002. Principal and interest on the bonds are payable from water and sewer collections, other revenues, and ad valorem taxes levied on taxable property within the respective districts. The Police Jury is not legally responsible for the payment of these districts' debt from Police Jury funds in the event of default.

The annual requirements to amortize all component unit debt outstanding as of December 31, 2002, including interest payments of \$53,894,009 are as follows:

Year Ending <u>Dec. 31</u>	General Obligation <u>Bonds</u>	Revenue <u>Bonds</u>	<u>Notes Payable</u>
2003	\$ 3,130,318	\$ 6,163,324	\$ 714,586
2004	3,214,276	6,185,815	—
2005	3,253,943	6,208,136	—
2006	3,277,842	6,212,711	—
2007	2,675,821	6,187,185	—
Thereafter	<u>10,798,879</u>	<u>82,294,654</u>	<u>—</u>
	<u>\$ 26,351,079</u>	<u>\$ 113,251,825</u>	<u>\$ 714,586</u>

The changes in the long-term debt account group for the discretely presented component units that are considered to be significant are as follows:

	<u>Beginning of Year</u>	<u>Current Year Additions</u>	<u>Current Year Retirements</u>	<u>End of Year</u>
General Obligation Bonds	\$ 13,145,000	\$ —	\$ 2,230,000	\$ 10,915,000
Compensated Balances	<u>213,429</u>	<u>744</u>	<u>8,903</u>	<u>205,270</u>
Total	<u>\$ 13,358,429</u>	<u>\$ 744</u>	<u>\$ 2,238,903</u>	<u>\$ 11,120,270</u>

This is made up of the following component units with general long-term debt account groups:

Library	\$ 8,351,668	\$ —	\$ 1,858,903	\$ 6,492,765
Recreation District 1 of Ward 3	<u>5,006,761</u>	<u>744</u>	<u>380,000</u>	<u>4,627,505</u>
Total	<u>\$ 13,358,429</u>	<u>\$ 744</u>	<u>\$ 2,238,903</u>	<u>\$ 11,120,270</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

H. Long-Term Debt (cont.)

2. In November, 1997, the Calcasieu Parish Public Library, a discretely presented component unit, issued general obligation bonds to advance refund two previously issued general obligation bonds. The advance refunding met the requirements of an in-substance defeasance and the refunded bonds were removed from the respective financial statement account. The Library issued \$8,420,000 of general obligation bonds to advance refund \$5,935,000 of outstanding bonds originally issued in 1990 and \$1,730,000 of outstanding bonds originally issued in 1991. There is a portion of both of the 1990 and 1991 bonds (\$1,605,000 and \$440,000) that will not be refunded but will continue to be retired annually through the year 2001. The cash flow requirements to service the old refunded debt is \$11,668,135. The cash flow requirements to service the new debt is \$11,168,054, which results in a net savings of \$500,081. The present value of the savings or economic gain to the District is \$390,023. There was also accrued interest of \$11,458 on the new debt. There were no scheduled principal payments in 2002 on the "defeased" debt.

I. Liabilities Payable from Restricted Assets

Component Units

Several of the discretely presented component units reflected liabilities payable from restricted assets. The total liability presented was \$567,470 and represents each component unit's liability for customer deposits, interest payable or restricted accounts payable.

J. Contributed Capital

Primary Government

Contributed capital for the primary government consists of \$1,098,026 transferred from the Retrospective Insurance Special Revenue Fund on January 1, 1996 to the Self Insured Health Insurance Fund for additional working capital.

Component Units

Contributed capital for the component units consisted of the following:

Grants	\$ 7,518,128
General obligation bonds	500,000
Construction/capital projects	216,600
Other	63,344
Amortization/Depreciation	<u>(736,255)</u>
Total	<u>\$ 7,561,817</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

J. Contributed Capital (cont.)

Changes to contributed capital for component units were:

Beginning contributed capital	\$ 7,620,050
Amortization of Contributed Capital	<u>(58,233)</u>
Ending Contributed Capital	<u>\$ 7,561,817</u>

K. Reserved Fund Balance and Retained Earnings

Primary Government

The General Fund has a reservation of fund balance for advances in the amount of \$95,727.

All of the debt service funds have reserved fund balances, in the amount of \$62,091 used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

There is also a reservation of fund balances for outstanding encumbrances in the amount of \$8,732,323 for the general fund and special revenue funds.

Component Units

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$3,058,636, (2) prepaid items-\$643,035, and (3) project activities-\$3,084,169. Reserved retained earnings was \$7,744,662 related to debt retirement, construction and capital outlay expenses.

L. Designated Fund Balance

Primary Government

The Public Works Fund has a designated fund balance in the amount of \$15,279,602, for the purpose of capital improvements.

Component Units

The component units have designated portions of their fund balances as follows:

Capital expenditures and/or improvements	\$ 5,903,149
Future expenditures (operating or otherwise)	\$ 2,419,939

M. Prior Period Adjustments

Primary Government

A prior period adjustment was made to the Criminal Court Fund in the amount of \$266,621. This amount was recorded as reduction to expenditures in 2001 when it should have been recorded as deferred revenue because it was advance reimbursement of a 2002 expenditure.

IV. OTHER INFORMATION

A. Risk Management

As of August 26, 1991, February 1, 1992, October 26, 1993, and January 1, 1994 the Police Jury became self-insured with regard to workmen's compensation, health insurance, general liability, and unemployment claims, respectively. January 1, 1999 the Police Jury became self-insured for dental insurance. An internal service fund was established to account for all claims, expenses, and administrative costs related to these self-insured risks. All funds of the Police Jury participate in the program, in addition to various component units of the Police Jury, as defined by Governmental Accounting Standards Board Statement No. 14—"The Reporting Entity." The Police Jury 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 payroll, etc).

Huey T. Littleton Claims Service, Inc. has been retained for claims administration and control services for the workmen's compensation fund. Employee Benefit Services has been retained for administration and control services for the health insurance fund. Eldorado Claims Services Inc. was retained for administration and control services of dental claims. The Police Jury will administer the latter funds with the assistance of other professional contractors as needed.

The Police Jury purchases commercial insurance for workmen's compensation, health insurance, and general liability risks. The Police Jury did not have any significant reduction insurance coverages from the 2001 coverage. In October 2001, one of the Police Jury's general liability carriers, Reliance National Insurance Company was declared insolvent. Reliance insured claims from February 1998 through January 2000. The Louisiana Insurance Guaranty Association (LIGA) assumed the liability of the open claims insured by Reliance. LIGA has set a cap of \$149,900 per claim. Any amounts above the LIGA cap are the responsibility of the Police Jury. The Police Jury has fifteen (15) outstanding claims at December 31, 2002 that are subject to the LIGA cap. Of the fifteen outstanding claims, four (4) are expected to exceed the LIGA cap by a total of approximately \$1,100,000. In addition, for claims covered by the self insurance commercial policies, the amount of settlements did not exceed insurance coverage, for any of the past three years, since the Police Jury has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Police Jury until an individual claim reaches \$250,000 per year or total claims of \$1.25 million per year. At December 31, 2002, the Police Jury had not reached any stop-loss coverage. The general liability fund purchases commercial insurance for general liability, automobile and property insurance. All claims are paid by the Police Jury up to a maximum of \$250,000/claim. In 2002, the Police Jury received \$93,080 for stop-loss coverages for previous policy years and accrued \$23,858 for amounts received on 2003. In 2001, the Police Jury received \$69,697 for stop-loss coverages and accrued \$74,267 for the amounts received in 2002.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one 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. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury recorded an estimated accrual of \$61,240 for stop-loss coverage reimbursement in 2001 which was received in 2002. In 2002 the Police Jury received \$60,931 in stop-loss coverages. Transactions for the dental insurance are included in the health insurance fund.

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

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 that a liability for claims 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 Police Jury's risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) Health insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) General liability claims are calculated based on the Police Jury's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Police Jury has not purchased any annuity contracts. Changes in the Funds' claims liability amounts are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claim's Liability Balance at Year End</u>	
<i>(1) Workmen's Compensation Fund</i>					
2002	\$ 772,259	\$ 321,343	\$ (693,344)	\$ 400,258	
2001	\$ 891,359	\$ 292,640	\$ (411,740)	\$ 772,259	
<i>(2) Health Insurance Fund</i>					
2002	\$ 156,035	\$ 2,809,392	\$ (2,568,909)	\$ 396,518	
2001	\$ 325,109	\$ 2,244,920	\$ (2,413,994)	\$ 156,035	
<i>(3) General Liability Fund</i>					
2002	\$2,618,314	\$ 853,360	\$ (319,832)	\$ 3,151,842	(a)
2001	\$ 563,655	\$ 2,191,566	\$ (136,907)	\$ 2,618,314	(b)
<i>(4) Unemployment Insurance Fund</i>					
2002	\$ 6,945	\$ 17,264	\$ (19,538)	\$ 4,671	(c)
2001	\$ 8,208	\$ 27,809	\$ (29,072)	\$ 6,945	(c)

(a) \$-0- is reflected in Accounts Payable while \$3,151,842 is reflected as a liability for self insurance claims.

(b) \$16,228 is reflected in Accounts Payable while \$2,602,086 is reflected as a liability for self insurance claims.

(c) This amount is reflected in Accounts Payable.

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

GASB Statement 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. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

The Police Jury is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Police Jury 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 balance sheet.

As of December 31, 2002, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Thirty-nine (39) lawsuits in claims are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Calcasieu Parish Police Jury. The majority of the lawsuits allege a defect in a parish road.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Police Jury and its outside counsel believe it is probable that the Police Jury will be held liable for approximately \$2,826,000 in claims for the above claims. This amount is reflected in the Self Insured Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages. The Police Jury and its outside counsel are corresponding with the insurance carrier over several cases which were settled and insurance coverage was questionable. Any potential recoveries at this point are not estimable.

B. Contingent Liabilities and Commitments

In the opinion of the Police Jury, as supported by the Police Jury's legal counsel, the likelihood of material liability for the Police Jury resulting from the remaining cases (twelve of the thirty-nine cases) being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2002:

McManus Construction	
Project 1999-07	\$ 5,403,279
R.E. Heidt Construction	
Project 2002-02	223,904
Project 2002-05	1,134,234
Civil Construction	
Project 2002-04	449,791

NOTE IV - OTHER INFORMATION (CONT.)

B. Contingent Liabilities and Commitments (cont.)

F. Miller & Sons	
Industrial Canal Boat Launch	1,370,077
Alfred Palma, Inc	
Administration Building	65,815
Miller and Associates	
Health Unit Renovation	<u>315,790</u>
Total Primary Government	<u>\$ 8,962,890</u>

C. Joint Service Agreements

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement on July 6, 1995, regarding operation responsibility for a consolidated animal control and shelter program. The term of the agreement is ten years, commencing January 1, 1995. The City agreed to pay \$180,000 for the first year. Each year thereafter, the amount will be adjusted by the C. P. J. rate. The 2002 payment was \$214,564. There are other agreements with various municipalities for animal control services.

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on June 16, 1994 pertaining to maintenance of building, cleaning supplies, clothing and hygienic supplies for prisoners at the Parish jail facility. The Parish agrees to pay the Sheriff an annual negotiated amount (the 2002 payment was agreed at \$343,474). 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 Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building.

The Calcasieu Parish Police Jury, the Fourteenth Judicial District Court, Family and Juvenile Court Division, and Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement in 1996 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for three years commencing on January 1, 1996 and ending December 31, 1998, with an optional extension of (two) three year periods. Both optional extensions have been exercised extending the agreement until December 31, 2004. A total sum of \$381,591 was paid for 2002.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit (a special revenue fund) under an agreement with the Calcasieu Parish Police Jury. The terms of the agreement include an annual payment of \$540,000 to the State. This fund reports this payment and other expenses of the Calcasieu Parish Health Unit.

In June 1995, the Police Jury entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the Casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments. The agreement also specified that the parish would receive a boarding fee for each passenger. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Westlake. In 2000 an amendment relating to boarding fees was executed whereby 2.766% of gross gaming revenues would

NOTE IV - OTHER INFORMATION (CONT.)

C. Joint Service Agreements (cont.)

be paid to the Parish on a monthly basis. In 2002, the Police Jury received \$6,255,921 in boarding fees of which \$1,186,033 was remitted to other government entities. The required annual payment of \$1,000,000 was also received.

Other agencies also entered into agreements with the Police Jury for various maintenance activity during the year.

D. Post-Employment Benefits

The Calcasieu Parish Police Jury does not provide post-employment health care benefits for retired employees. Retirees have the option to participate in the group plan. Those persons making this election are responsible for 100% of the premium costs.

E. Retirement Commitments

Substantially all Calcasieu Parish Police Jury ("Parish") employees participate in "Plan A" of the Parochial Employees' Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employee retirement system. The plan was established by the Louisiana legislature as of January 1, 1953, by Act 205 of 1952. The system was revised by Act 765 of 1979, effective January 1, 1980, to create the Plan A Fund and Plan B Fund to replace the "regular plan" and the "supplemental plan". Plan B Fund replaced the "regular plan". The system is administered by a Board of Trustees consisting of seven members.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2002 was \$17,530,536; the Parish's total payroll was \$18,433,182.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the system.

Covered employees are required by Louisiana Statute to contribute 9.5% of total compensation for Plan A. The Parish is required by the same statute to contribute 7.75% of total compensation. The Police Jury's contribution to the system for the years ended December 31, 2002, 2001, and 2000 were \$1,357,998; \$1,276,085; and \$1,206,097 respectively, equal to the 7.75% required contribution for each year.

Plan A Fund Benefits:

Any member is eligible for normal retirement if he has at least thirty years of creditable service regardless of age, twenty-five years of creditable service and is at least age 55, or ten years of creditable service and is at least age 60.

The retirement benefit is equal to three percent of the member's final average compensation (defined as the average highest consecutive 36 months).

The System also provides death and disability benefits. Benefits and administration of the System is governed by the Louisiana Revised Statutes, Title 33, Sections 6101 through 6235, specifically, and other general laws of the State of Louisiana.

NOTE IV - OTHER INFORMATION (CONT.)

E. Retirement Commitments (cont.)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2002 audit report.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

F. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 2002 follows:

Francis L. Andrepont	14,400
Luvertha August	14,400
Algie Breaux	14,400
Brent Clement	14,400
Calvin Collins	14,400
Mike Danahay	14,400
Enos Derbonne	14,400
Elizabeth C. Griffin	14,400
Chuck Kleckley	14,400
Chris Landry	14,400
Charles S. Mackey, D.D.S.	14,400
Don Manuel	14,400
Hal McMillin	14,400
Cornelius Moon	14,400
Sandra Treme	14,400
	<u>\$ 216,000</u>

G. GASB 34 Implementation

In June 1999, The Government Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. GASB No 34 established new financial reporting requirements for all state and local governments and consists of the following:

1. Management Discussion and Analysis (MD&A) section providing an analysis of the government entity's overall financial position and results of operations.

NOTE IV - OTHER INFORMATION (CONT.)

G. GASB 34 Implementation (cont.)

2. Basic Financial Statements:

- a. Government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting. These statements are designed to provide a broad overview of a government entity's financial statements, in a manner similar to private sector business.
 - b. Fund financial statements, consisting of a series of statements that focus on a government's major governmental funds, using the modified accrual basis of accounting, and enterprise funds, if any.
 - c. Note to the financial statements that include various disclosures for the government-wide and fund financial statements to ensure that a complete picture is presented.
 - d. Required supplementary information, such as budgetary comparison schedules.
3. In addition, the new GASB statement requires depreciation expense to be reported in the government-wide financial statements. However, depreciation expense will not be reported in the fund statements that use the modified accrual basis of accounting.
 4. The reporting of the governmental entity's infrastructure as fixed assets and depreciated over the estimated useful life of the asset.

The Calcasieu Parish Police Jury will implement the general provisions of GASB Statement No. 34 for the fiscal year ending December 31, 2003.

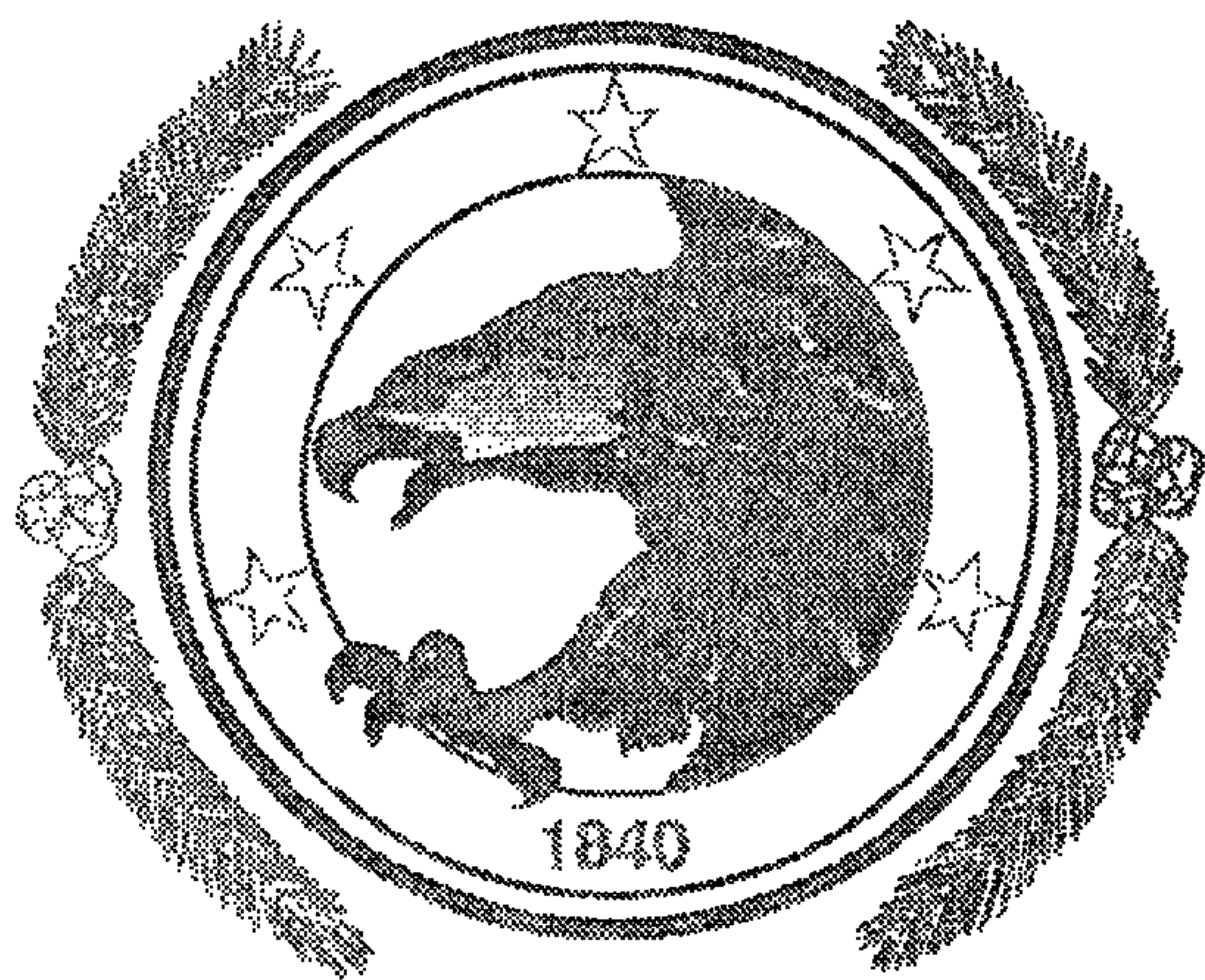
V. FEDERAL AND STATE FINANCIAL ASSISTANCE

A. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Police Jury to report in the financial statements on-behalf salary and fringe benefit payments. Supplementary salary payments are made by the state directly to certain groups of employees. The Police Jury is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For 2002, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$1,025,774, employees of the Registrar of Voter's Office \$99,680, and Justice of the Peace officers and Constables \$10,800. These amounts are reflected in the financial statements as follows: General Fund — \$110,480 and Special Revenue Funds — \$1,025,774.

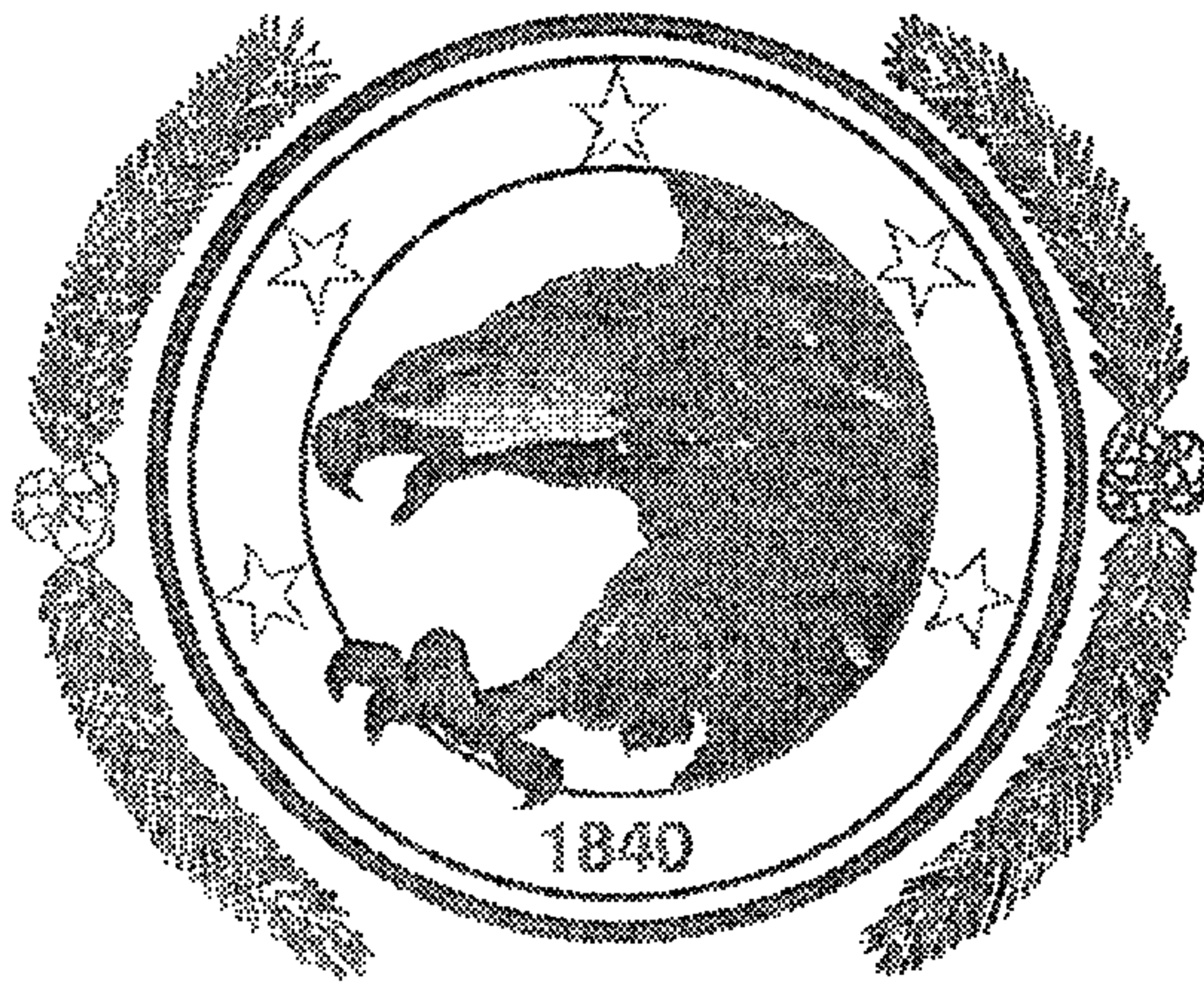
Component Units

Discretely presented component units included in the Police Jury's reporting entity have also made on-behalf payments for supplemental salaries in the amount of \$783,726. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments.



GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



CALCASIEU PARISH POLICE JURY
General Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 3,011,088	\$ 1,369,174
Investments	8,748,177	10,115,995
Receivables (net of allowances for uncollectibles):		
Taxes	6,043,183	5,895,141
Special assessments	47,437	65,847
Interest receivable	49,911	86,843
Due from other governmental units	60,651	54,843
Due from other funds	7,400	63,796
Due from component units	98,244	102,360
Advances to other funds	95,727	124,665
Notes receivable	151,182	341,386
Other receivables	102	6
Total assets	\$ 18,313,102	\$ 18,220,056
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,201,517	\$ 382,147
Accrued liabilities	47,022	33,196
Deferred revenues	6,086,057	5,951,657
Total liabilities	7,334,596	6,367,000
Fund balance:		
Reserved for encumbrances	60,013	16,561
Reserved for advances	95,727	124,665
Reserved for notes receivable	-	141,386
Unreserved-undesignated	10,822,766	11,570,444
Total fund balance	10,978,506	11,853,056
Total liabilities and fund balance	\$ 18,313,102	\$ 18,220,056

CALCASIEU PARISH POLICE JURY
General Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 6,529,193	\$ 6,096,769
Other taxes, penalties and interest	304,460	389,566
Special assessments levied	12,788	24,716
Intergovernmental revenues	1,211,252	880,914
Charges for services	159,760	67,359
Fines and forfeitures	209,836	180,413
Interest received on assessments	5,844	8,441
Investment income	578,021	847,882
Miscellaneous revenues	258,908	278,191
Total revenues	<u>9,270,062</u>	<u>8,774,251</u>
Expenditures:		
Current:		
Legislative	353,887	359,476
Judicial	569,299	567,288
Elections	252,027	230,132
Other general government	3,170,411	2,794,528
Public safety	2,785,398	2,376,584
Economic development and assistance	164,747	238,369
Capital outlay	141,724	499,551
Debt service:		
Principal retirement	6,411	5,784
Interest and fiscal charges	343	995
Other expenditures	179,761	271,215
Total expenditures	<u>7,624,008</u>	<u>7,343,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,646,054</u>	<u>1,430,329</u>
Other financing sources (uses):		
Operating transfers in	227,117	12,500
Operating transfers out	(2,530,816)	(2,482,489)
Operating transfers to component units	(216,905)	(181,038)
Total other financing sources (uses)	<u>(2,520,604)</u>	<u>(2,651,027)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(874,550)	(1,220,698)
Fund balance at beginning of year	<u>11,853,056</u>	<u>13,073,754</u>
Fund balance at end of year	<u>\$ 10,978,506</u>	<u>\$ 11,853,056</u>

CALCASIEU PARISH POLICE JURY

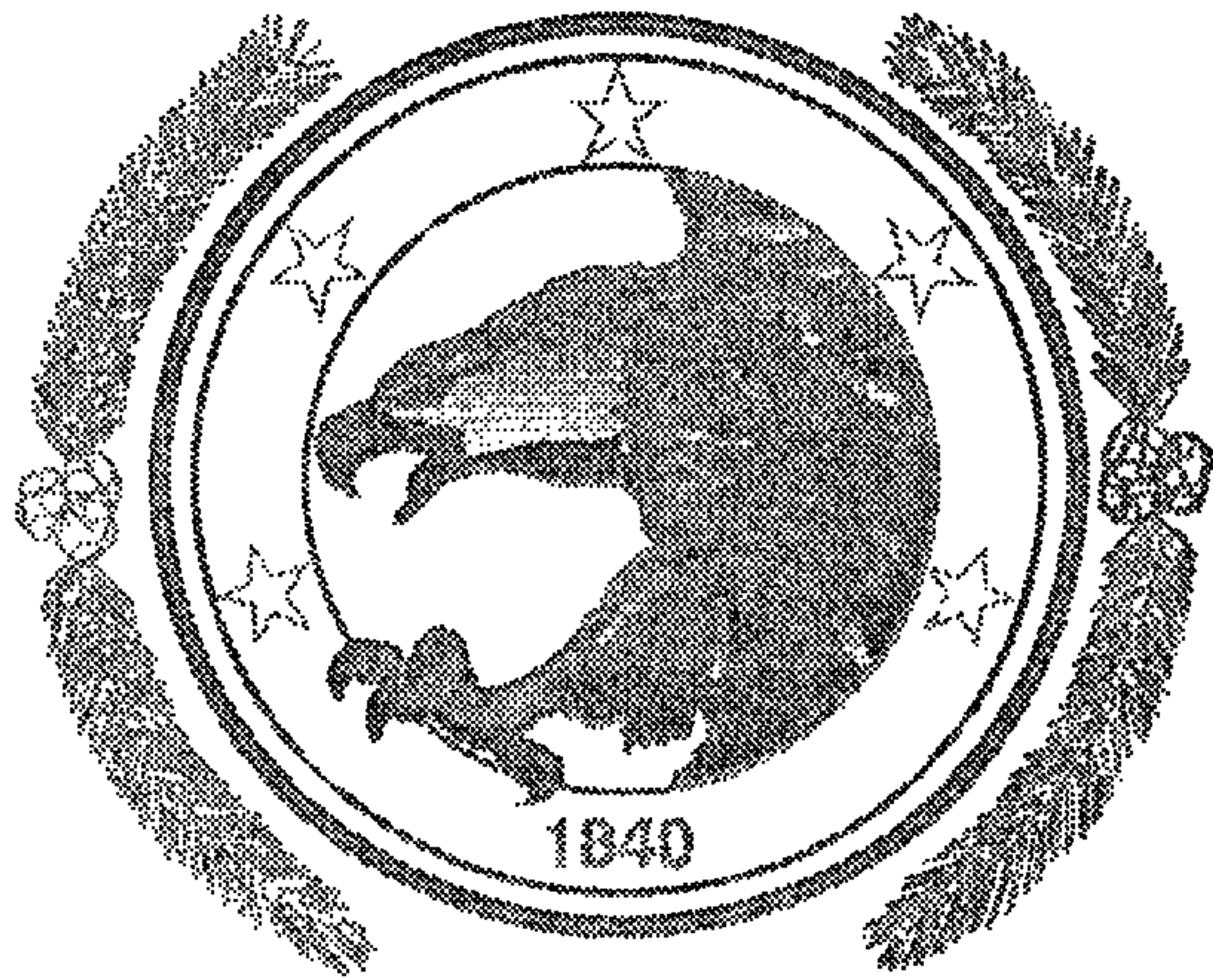
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

Budget and Actual

For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 6,198,348	\$ 6,334,812	\$ 136,464
Other taxes, penalties and interest	255,000	304,460	49,460
Intergovernmental revenues	980,730	1,094,964	114,234
Charges for services	225,000	290,922	65,922
Fines and forfeitures	175,000	209,836	34,836
Investment income	500,000	511,306	11,306
Miscellaneous revenues	240,075	258,908	18,833
Total revenues	<u>8,574,153</u>	<u>9,005,208</u>	<u>431,055</u>
Expenditures:			
Current:			
Legislative	374,218	353,175	21,043
Judicial	557,743	558,499	(756)
Elections	227,374	152,020	75,354
Other general government	3,631,249	3,249,538	381,711
Public safety	3,199,924	2,838,448	361,476
Economic development and assistance	199,608	164,459	35,149
Capital	137,500	143,129	(5,629)
Debt service:			
Principal retirement	6,411	6,411	-
Interest and fiscal charges	343	343	-
Other expenditures	211,482	179,761	31,721
Total expenditures	<u>8,545,852</u>	<u>7,645,783</u>	<u>900,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,301</u>	<u>1,359,425</u>	<u>1,331,124</u>
Other financing sources (uses):			
Operating transfers in	227,500	227,117	(383)
Operating transfers out	(2,515,753)	(2,530,816)	(15,063)
Total other financing sources (uses)	<u>(2,288,253)</u>	<u>(2,303,699)</u>	<u>(15,446)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,259,952)</u>	<u>(944,274)</u>	<u>1,315,678</u>
Fund balance at beginning of year	<u>12,327,924</u>	<u>12,327,924</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,067,972</u>	<u>\$ 11,383,650</u>	<u>\$ 1,315,678</u>



SPECIAL REVENUE FUNDS

PUBLIC WORKS FUND

The Public Works Fund accounts for the proceeds of a special ad valorem tax, sales tax and other revenues dedicated for road and bridge maintenance and improvements. The 1992 Sales Tax Road Improvement Fund is included in the Capital Project Fund section.

SOLID WASTE FUND

The Solid Waste Fund accounts for the proceeds of the half cent sales tax collected for the purpose of collection of solid waste for Wards 2 through 8. The collection of this tax ended September 30, 2002.

HEALTH UNIT FUND

The Health Unit Fund accounts for the operation of the Calcasieu Parish Health Unit. Financing is provided by ad valorem taxes, state revenue sharing and other miscellaneous revenues.

OFFICE OF JUVENILE JUSTICE SERVICES FUND

The Office of Juvenile Justice Services Fund accounts for the operation and maintenance of the detention home for juveniles in the parish. Financing is provided by ad valorem taxes, state revenue sharing and federal and state grants.

MOSQUITO CONTROL FUND

The Mosquito Control Fund accounts for the operation and maintenance of the mosquito control program in the parish. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

ANIMAL CONTROL FUND

The Animal Control Fund accounts for the operation and maintenance of the Animal Control Center which polices for stray animals in the parish and which assists the Calcasieu Parish Health Unit in its rabies control program. Financing is provided by animal care fees, contributions for municipalities, private contributions and transfers from the General Fund and the Health Unit Fund.

PARKS FUND

The Parks Fund accounts for the operation of all parks of the parish. Financing is provided primarily by transfers from the General Fund. It also receives gaming revenue from video poker which is used only for non-recurring expenditures.

PLANNING AND DEVELOPMENT FUND

The Planning and Development Fund accounts for the operating costs of the planning office which is responsible for administering the zoning and subdivision ordinances. Financing is provided by permits, fees, and transfers from the General Fund.

ADMINISTRATIVE FUND

The Administrative Fund accounts for the administrative costs of the Administrator's Office, the Division of Finance, and Human Resources. Financing is provided primarily by occupational licenses and administrative fees charged to other funds.

INFORMATION SYSTEMS FUND

The Information Systems Fund accounts for various computer oriented activities needed by the parish. These activities include management of the parish computer network and web page, maintenance of the existing GIS program (Geographical Information System), and mapping needs of the parish.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for the operation of the various parish courts. Financing is provided by an ad valorem tax, fines and forfeitures, and other miscellaneous sources.

SECTION 8 HOUSING ASSISTANCE PROGRAM FUND

The Section 8 Housing Assistance Program Fund was created for the purpose of expanding opportunities for rental assistance to lower income families. Financing is provided by the United States Department of Housing and Urban Development.

CALCASIEU WORKFORCE CENTER FUND

The Calcasieu Workforce Center Fund accounts for the reimbursement to employers for portions of the cost incurred in training certain qualified individuals for jobs. Financing is provided by federal grants through the Louisiana Department of Labor.

OFFICE OF COMMUNITY SERVICES FUND

The Office of Community Services Fund is used to account for funds obtained to support efforts to alleviate poverty, provide services for the elderly and low income citizens, as well as other community programs. Financing is provided by the Louisiana Department of Labor and other sources.

TRANSPORTATION FUND

The Transportation Fund is used to account for the funds used in the development and operation of the public transit program of the parish. Funding is primarily provided by federal and state grants as well as funding from the Calcasieu Parish Police Jury.

LAJET FUND

The LAJET (Louisiana Job Employment Training) program is funded by the U.S. Department of Agriculture through the Louisiana Department of Health and Human Services, Food Stamp Division. LAJET is a participant centered, service oriented, statewide effort to provide employment focused services to food stamp recipients in accordance with federal regulations.

FOOD FOR SENIORS FUND

The Food for Seniors Fund is used to account for expenditures associated with the distribution of commodities that are received from an outside source, and available to income eligible senior citizens.

MULTIPURPOSE CENTER CONTRACT POSTAL UNIT FUND

The Multipurpose Center Contract Postal Unit Fund is used to account for revenues and expenditures of the postal station funded jointly by Calcasieu Parish, the City of Lake Charles, and the U.S. Postal Service.

TASC FUND

The Truancy Assessment and Service Center (TASC) Fund provides assessment and intervention services to children at risk of becoming truant in Calcasieu Parish. Funding is provided by the Louisiana Legislature.

DRUG COURT PROGRAM FUND

The purpose of the Drug Court Program is to provide a comprehensive, early intervention system for court referred adolescents and their families with alcohol and drug related problems, as a helping process which enables people to accomplish functioning which they are unable to accomplish on their own. This program is funded through the Louisiana Supreme Court and the U. S. Department of Justice.

PROJECT IMPACT FUND

The Project Impact Fund accounts for the administration and implementation of specific programs geared toward making the parish disaster resistant. Funding is provided through a grant from FEMA.

CALCASIEU EMERGENCY RESPONSE TRAINING CENTER FUND

The Southwest Louisiana Emergency Response Training Center Fund accounts for the operation, enhancement, maintenance and administrative costs associated with the training center. Financing is provided through a transfer from the General Fund as well as usage fees generated by the use of the training center by outside entities.

CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND

The Calcasieu Parish Road and Drainage Trust Fund accounts for \$1,000,000 per year of ad valorem taxes to be used as matching funds to other public entity efforts toward improvement of major drainage and road problems throughout Calcasieu Parish.

RIVERBOAT FUND

The Riverboat Fund accounts for all funds received from riverboat gaming revenues as well as accounting for the nonrecurring uses of such funds.

DELTA DOWNS GAMING FUND

The Delta Downs Fund accounts for all funds received from a four percent tax on the taxable net slot proceeds, and also the use of such funds.

RIVERBOAT RECREATIONAL ENDOWMENT FUND

The Riverboat Recreational Endowment Fund accounts for the \$1 million initial cash bonus received from the riverboat. Interest earned on this amount is used to provide grants to the Community Center and Playground Districts and Recreation Districts created by the Calcasieu Parish Police Jury

LIBRARY DEBT SERVICE REDUCTION FUND

The Library Debt Service Reduction Fund was created in 1996 to hold the \$1 million principal transfer received, \$500,000 from the General Fund, and \$500,000 from the Riverboat Fund. The interest income from these monies is transferred annually to the Library Debt Service Fund which in turn reduces the annual parishwide ad valorem tax requirement.

CALCASIEU PARISH LAW LIBRARY COMMISSION FUND

The Calcasieu Parish Law Library Commission Fund accounts for funds received from court costs for the purpose of maintaining a public law library.

CIVILIAN AIRPORT FUND

The Civilian Airport Fund accounts for the operation and maintenance of the parish airport. Financing is provided from interest earned.

PORT INDUSTRIAL PARK DEVELOPMENT FUND

The Port Industrial Park Development Fund is used to account for the grants received from the General Fund and the Riverboat Fund, along with the related infrastructure improvement expenditures made to enhance economic development within the Park Development.

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is used to account for revenues received as a result of reimbursements to the parish from previous development projects in which the Calcasieu Parish Police Jury “invested” funds from various sources. These proceeds will eventually provide for a revolving fund for future economic development efforts.

SPECIAL SERVICE DISTRICT IMPROVEMENT FUND

The Special Service District Improvement Fund was used to account for the riverboat grant monies received, as well as the grants paid to various special service districts in order to assist these districts in capital needs. This fund was closed in 2001.

CALCASIEU PARISH POLICE JURY

Special Revenue Funds
Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

ASSETS	Public Works	Solid Waste	Health Unit	Office of				Parks Fund	Planning and Development
				Juvenile Justice Services	Mosquito Control	Animal Control			
Cash	\$ 8,753,131	5,196,311	959,069	648,915	543,249	6,901	98,233	39,170	
Investments	34,724,716	24,512,904	3,776,869	2,676,083	2,185,081	25,115	111,069	122,618	
Receivable (net of allowances for uncollectibles):									
Taxes	3,315,398	-	2,007,778	2,825,462	1,530,121	-	-	-	
Interest receivable	192,631	134,400	21,145	15,476	12,583	456	869	1,067	
Other receivables	-	-	-	-	-	-	-	-	
Due from other governmental units	523,266	-	-	35,821	-	2,637	-	-	
Due from other funds	-	-	-	70,499	-	-	-	-	
Total assets	\$ 47,509,142	29,843,615	6,764,861	6,272,256	4,271,034	35,109	\$ 210,171	162,855	

LIABILITIES AND FUND BALANCES

Liabilities:								
Accounts payable	\$ 964,481	48,734	49,738	14,944	80,615	14,636	16,138	14,653
Accrued liabilities	130,666	1,551	3,723	48,551	12,850	15,086	4,356	16,234
Due to other governmental units	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-	-	-
Deferred revenues	2,286,927	-	2,007,778	2,825,462	1,530,121	-	-	-
Retainage payable	174,692	-	-	-	-	-	-	-
Enterprise zone rebate liability	939,201	-	-	-	-	-	-	-
Other liabilities	1,500	-	-	-	-	-	-	-
Total liabilities	4,497,467	50,285	2,061,239	2,888,957	1,623,586	29,722	20,494	30,887

Fund balances:

Reserved for encumbrances	7,215,379	-	16,737	-	1,548	-	-	-
Unreserved:								
Designated for capital improvements	15,279,602	-	-	-	-	-	-	-
Undesignated	20,516,694	29,793,330	4,686,885	3,383,299	2,645,900	5,387	189,677	131,968
Total fund balances	43,011,675	29,793,330	4,703,622	3,383,299	2,647,448	5,387	189,677	131,968
Total liabilities and fund balances	\$ 47,509,142	29,843,615	6,764,861	6,272,256	4,271,034	35,109	210,171	162,855

ASSETS	Administrative		Information		Section 8		Calcasieu		Office of		LAJET	
	Fund	Fund	Systems	Fund	Housing	Program	Workforce	Center	Community	Services		Transportation
Cash	\$ 664,844	9,709		863,232	414,019		156,684		314,217		63,493	48,066
Investments	2,741,634	38,209		1,722,635	-		-		-		-	-
Receivable (net of allowances for uncollectibles):												
Taxes	-	-		2,558,298	-		-		-		-	-
Interest receivable	15,917	217		10,682	-		-		-		-	-
Other receivables	-	-		-	-		-		-		-	-
Due from other governmental units	-	-		5,259	882		-		137,807		7,617	12,129
Due from other funds	-	-		-	-		-		2,856		55,668	-
Total assets	\$ 3,422,395	48,135		5,160,106	414,901		156,684		454,880		126,778	60,195

LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ 35,165	24,145		68,744	2,153		124,740		143,208		62,741	1,817
Accrued liabilities	31,459	9,179		96,096	3,147		16,911		9,208		6,061	1,545
Due to other governmental units	-	-		-	-		-		-		95,078	-
Due to other funds	-	-		-	-		-		55,668		714	714
Due to component units	-	-		-	-		-		-		-	-
Deferred revenues	-	-		2,558,298	-		-		-		-	-
Retainage payable	-	-		-	-		-		-		-	-
Enterprise zone rebate liability	-	-		-	-		-		-		-	-
Other liabilities	-	-		-	4,051		-		-		-	-
Total liabilities	66,624	33,324		2,723,138	9,351		141,651		208,084		164,594	4,076

Fund Balances:												
Reserved for encumbrances	-	-		-	-		-		-		-	-
Unreserved:												
Designated for capital improvements	-	-		-	-		-		-		-	-
Undesignated	3,355,771	14,811		2,436,968	405,550		15,033		246,796		(37,816)	56,119
Total fund balances	3,355,771	14,811		2,436,968	405,550		15,033		246,796		(37,816)	56,119
Total liabilities and fund balances	\$ 3,422,395	48,135		5,160,106	414,901		156,684		454,880		126,778	60,195

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds
Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

ASSETS	Food for Seniors Fund		Multipurpose		TASC Fund	Drug Court Program	Project Impact Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund
			Contract Postal Unit						
Cash	\$ 1,021		5,452	3,764	252	28,211	2,617	408,587	
Investments	3,765		19,629	14,184	465	116,620	5,610	2,054,001	
Receivable (net of allowances for uncollectibles):									
Taxes	-		-	-	-	-	-	1,000,000	
Interest receivable	26		124	78	52	487	74	11,315	
Other receivables	-		-	-	-	-	-	-	
Due from other governmental units	-		1,667	55,056	71,355	-	-	-	
Due from other funds	-		-	-	-	-	-	-	
Total assets	\$ 4,812		26,872	73,082	72,124	145,318	8,301	3,473,903	

LIABILITIES AND FUND BALANCES

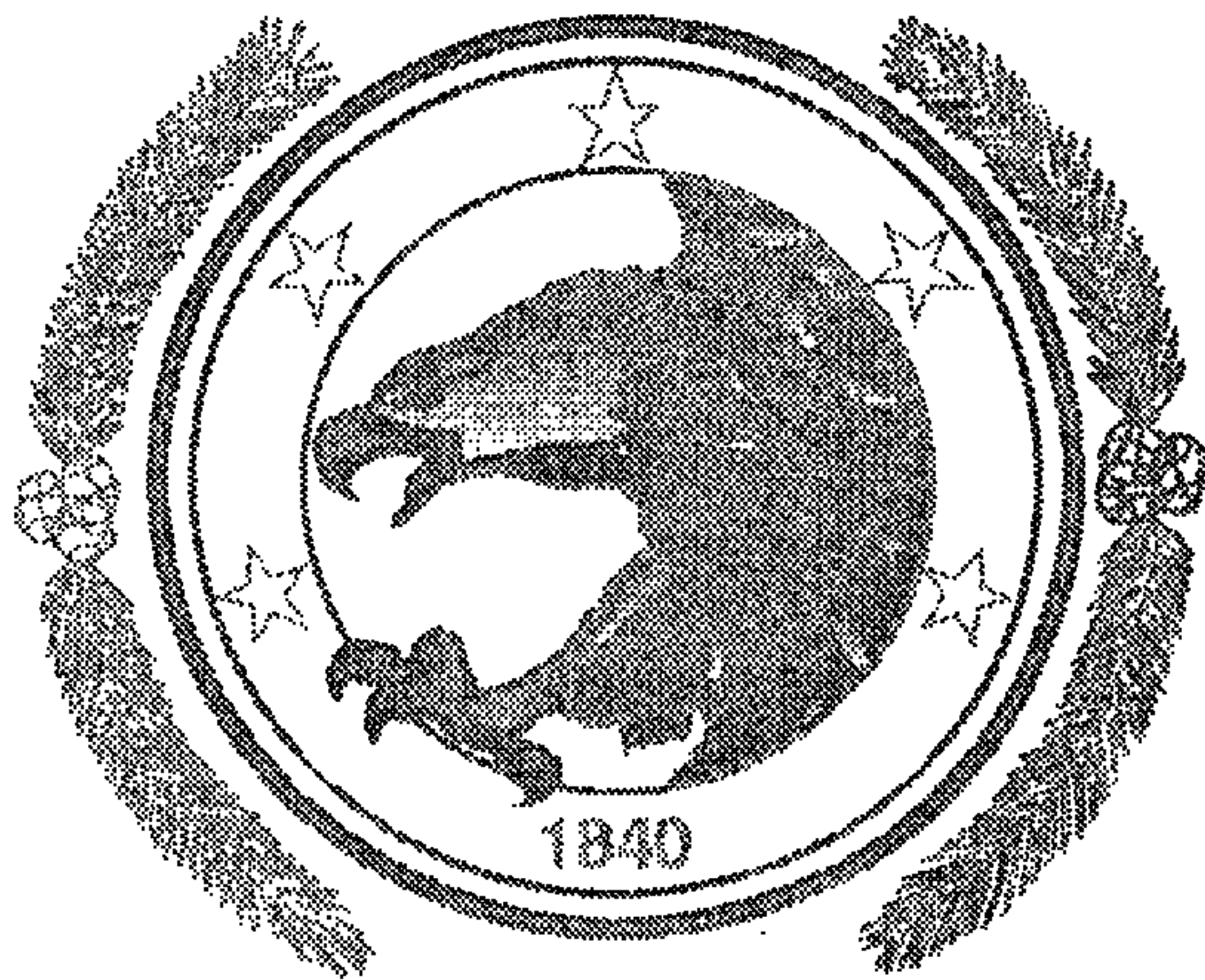
Liabilities:									
Accounts payable	\$ 208	161	14,164	16,303	80,740	7,136	29,314		
Accrued liabilities	734	735	3,774	3,113	-	1,716	-		
Due to other governmental units	-	-	-	-	3,143	-	-		
Due to other funds	714	714	52,500	17,999	7,400	-	-		
Due to component units	-	-	-	-	-	-	-		
Deferred revenues	-	-	-	-	-	-	-	1,000,000	
Retainage payable	-	-	-	-	-	-	-	-	
Enterprise zone rebate liability	-	-	-	-	-	-	-	-	
Other liabilities	-	-	-	-	-	-	-	-	
Total liabilities	1,656	1,610	70,438	37,415	91,283	8,852	1,029,314		
Fund balances:									
Reserved for encumbrances	-	-	-	-	-	-	-	-	
Unreserved:									
Designated for capital improvements	-	-	-	-	-	-	-	-	
Undesignated	3,156	25,262	2,644	34,709	54,035	(551)	2,444,589		
Total fund balances	3,156	25,262	2,644	34,709	54,035	(551)	2,444,589		
Total liabilities and fund balances	\$ 4,812	26,872	73,082	72,124	145,318	8,301	3,473,903		

ASSETS	Riverboat		Calcasieu		Port		
	Riverboat Fund	Delta Downs Gaming Fund	Recreational Endowment Fund	Library Debt Service Reduction Fund	Parish Law Library Commission	Civilian Airport	Industrial Park Development Fund
Cash	\$ 2,740,610	683,494	196,222	165,743	22,893	12,220	3,920
Investments	11,329,096	2,825,400	811,143	836,092	85,246	50,515	16,205
Receivable (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	-	-
Interest receivable	61,054	13,514	4,535	4,595	465	277	89
Other receivables	416,345	310,409	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 14,547,105	3,832,817	1,011,900	1,006,430	108,604	63,012	20,214

LIABILITIES AND FUND BALANCES

Liabilities:						
Accounts payable	\$ 286,525	-	-	-	919	-
Accrued liabilities	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to component units	69,302	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Retainage payable	3,832	-	-	-	-	-
Enterprise zone rebate liability	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	359,659	-	-	-	919	-
Fund balances:						
Reserved for encumbrances	-	-	-	-	-	-
Unreserved:						
Designated for capital improvements	-	-	-	-	-	-
Undesignated	14,187,446	3,832,817	1,011,900	1,006,430	107,685	63,012
Total fund balances	14,187,446	3,832,817	1,011,900	1,006,430	107,685	63,012
Total liabilities and fund balances	\$ 14,547,105	3,832,817	1,011,900	1,006,430	108,604	63,012

(continued)



CALCASIEU PARISH POLICE JURY

Special Revenue Funds
Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

ASSETS	Totals	
	2002	2001
Cash	22,024	12,918,932
Investments	91,041	88,657,290
Receivable (net of allowances for uncollectibles):		
Taxes	-	13,601,039
Interest receivable	473	721,223
Other receivables	-	516,504
Due from other governmental units	-	855,767
Due from other funds	-	34,000
Total assets	113,538	117,304,755

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	2,102,122	1,124,788
Accrued liabilities	416,695	284,151
Due to other governmental units	98,221	5,373
Due to other funds	136,423	97,796
Due to component units	69,302	62,952
Deferred revenues	12,208,586	11,896,483
Retainage payable	178,524	121,048
Enterprise zone rebate liability	939,201	896,080
Other liabilities	5,551	6,192
Total liabilities	16,154,625	14,494,863

Fund balances:		
Reserved for encumbrances	7,233,664	255,494
Unreserved:		
Designated for capital improvements	15,279,602	21,875,824
Undesignated	90,753,258	80,678,574
Total fund balances	113,538	102,809,892
Total liabilities and fund balances	129,421,149	117,304,755

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 2002
(With comparative totals for December 31, 2001)

	Public Works	Solid Waste	Health Unit	Office of Juvenile Justice Services	Mosquito Control	Animal Control	Parish Parks Fund	Planning and Development
Revenues:								
Taxes:								
Ad valorem	\$ 2,358,261	-	2,051,316	2,886,692	1,563,334	-	-	-
Sales	11,627,445	3,999,193	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	172,324	-	310,143
Intergovernmental revenues	2,389,485	10,000	287,939	397,202	619,756	224,901	-	45,909
Charges for services	-	-	-	52,637	-	40,565	77,188	-
Fines and forfeitures	-	1,881	-	2,929	-	47,713	-	-
Investment income	1,839,612	1,239,865	210,187	170,579	139,390	11,869	88,210	17,208
Gaming revenues	393,262	-	-	-	-	-	-	-
Sale of assets	62,770	-	-	-	94	-	3,432	920
Miscellaneous revenues	91,273	-	-	15,116	-	38,769	11,382	3,039
Total revenues	18,762,108	5,250,939	2,549,442	3,525,155	2,322,574	536,141	180,212	377,219
Expenditures								
Current:								
Judicial	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	-	2,905,903	-	1,074,744	-	-
Public works	9,050,874	3,435,583	-	-	-	-	-	-
Health and welfare	-	-	1,130,594	-	2,346,897	-	-	-
Culture and recreation	-	-	-	-	-	-	438,884	-
Economic development and assistance	-	-	-	-	-	-	-	973,009
Capital outlay	6,620,612	-	-	-	-	18,626	-	-
Other expenditures	-	-	-	-	-	-	-	-
Total expenditures	15,671,486	3,435,583	1,130,594	2,905,903	2,346,897	1,093,370	438,884	973,009

Excess (deficiency) of revenues over (under) expenditures	3,090,622	1,815,356	1,418,848	619,252	(24,323)	(557,229)	(258,672)	(595,790)
Other financing sources (uses):								
Operating transfers in	1,488,430	-	-	-	122,962	565,250	281,000	592,877
Operating transfers out	(735,000)	(92,625)	(422,962)	(354,952)	-	-	(2,101,756)	-
Operating transfers from component units	-	-	-	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-	-	-	-
Total other financing sources (uses)	753,430	(92,625)	(422,962)	(354,952)	122,962	565,250	(1,820,756)	592,877
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,844,052	1,722,731	995,886	264,300	98,639	8,021	(2,079,428)	(2,913)
Fund balance at beginning of year	39,165,797	28,070,599	3,707,736	3,118,999	2,548,809	(2,634)	2,269,105	134,881
Residual equity transfer	1,826	-	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 43,011,675	29,793,330	4,703,622	3,383,299	2,647,448	5,387	189,677	131,968

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 2002

(With comparative totals for December 31, 2001)

	Administrative Fund	Information Systems Fund		Criminal Court	Section 8 Housing Program	Calcasieu Workforce Center	Office of Community Services	Transportation Fund	LAJET
Revenues:									
Taxes:									
Ad valorem	\$ -	-	2,613,793	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Licenses and permits	834,793	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	1,185,271	2,462,682	2,756,307	1,262,847	134,482	124,919	-
Charges for services	1,385,526	76,748	346,061	-	-	65,204	49,734	-	-
Fines and forfeitures	-	-	802,680	-	-	-	-	-	-
Investment income	170,314	9,450	106,529	5,741	2,063	6,709	3,367	827	-
Gaming revenues	-	-	-	-	-	-	-	-	-
Sale of assets	3,133	-	-	-	-	-	-	-	-
Miscellaneous revenues	255	4,587	-	2,385	17	2,798	-	-	-
Total revenues	2,394,021	90,785	5,054,334	2,470,808	2,758,387	1,337,558	187,583	125,746	
Expenditures									
Current:									
Judicial	-	-	3,106,450	-	-	-	-	-	-
Finance and administrative	1,872,390	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,795,423	1,395,092	708,481	118,650	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	784,333	-	2,434,186	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	1,872,390	784,333	3,106,450	2,434,186	2,795,423	1,395,092	708,481	118,650	

Excess (deficiency) of revenues over (under) expenditures	521,631	(693,548)	1,947,884	36,622	(37,036)	(57,534)	(520,898)	7,096
Other financing sources (uses):								
Operating transfers in	-	625,000	-	-	-	100,000	176,373	-
Operating transfers out	(719,500)	-	-	-	-	(88,693)	-	-
Operating transfers from component units	-	-	117,000	-	-	-	-	-
Operating transfers to component units	-	-	(2,268,679)	-	-	-	-	-
Total other financing sources (uses)	(719,500)	625,000	(2,151,679)	-	-	11,307	176,373	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(197,869)	(68,548)	(203,795)	36,622	(37,036)	(46,227)	(344,525)	7,096
Fund balance at beginning of year	3,553,640	83,359	2,907,384	368,928	52,069	293,023	306,709	49,023
Residual equity transfer	-	-	-	-	-	-	-	-
Prior period adjustment	-	-	(266,621)	-	-	-	-	-
Fund balance at end of year	\$ 3,355,771	14,811	2,436,968	405,550	15,033	246,796	(37,816)	56,119

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 2002

(With comparative totals for December 31, 2001)

	Food for Seniors Fund	Multipurpose Contract		TASC Fund	Drug Court Program	Project Impact Fund	Calcasieu Emergency Response Training Center	Calcasieu Parish Road and Drainage Trust Fund	Riverboat Fund
		Postal Unit							
Revenues:									
Taxes:									
Ad valorem	-	-	-	-	-	-	-	1,000,000	-
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	30,160	295,327	310,617	237,963	-	61,091	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	778	1,492	981	463	2,126	-	380	104,057	537,203
Gaming revenues	-	-	-	-	-	-	-	-	5,799,888
Sale of assets	-	-	-	-	-	-	2,610	-	-
Miscellaneous revenues	-	966	-	-	18,045	-	1,069	-	-
Total revenues	778	32,618	296,308	311,080	258,134	18,045	65,150	1,104,057	6,337,091
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-
Public safety	-	-	312,326	316,193	237,880	-	160,951	-	-
Public works	-	-	-	-	-	-	-	162,024	2,330,170
Health and welfare	52,901	36,251	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	76,507	-	-
Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	52,901	36,251	312,326	316,193	237,880	18,045	237,458	162,024	2,330,170

Excess (deficiency) of revenues over (under) expenditures	(52,123)	(3,633)	(16,018)	(5,113)	20,254	(172,308)	942,033	4,006,921
Other financing sources (uses):								
Operating transfers in	45,000	8,376	-	40,232	-	163,124	-	-
Operating transfers out	-	-	-	-	-	-	(88,430)	(1,777,546)
Operating transfers from component units	-	-	-	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-	-	-	(250,000)
Total other financing sources (uses)	45,000	8,376	-	40,232	-	163,124	(88,430)	(2,027,546)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,123)	4,743	(16,018)	35,119	20,254	(9,184)	853,603	1,979,375
Fund balance at beginning of year	10,279	20,519	18,662	(410)	33,781	8,633	1,590,986	12,208,071
Residual equity transfer	-	-	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 3,156	25,262	2,644	34,709	54,035	(551)	2,444,589	14,187,446

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

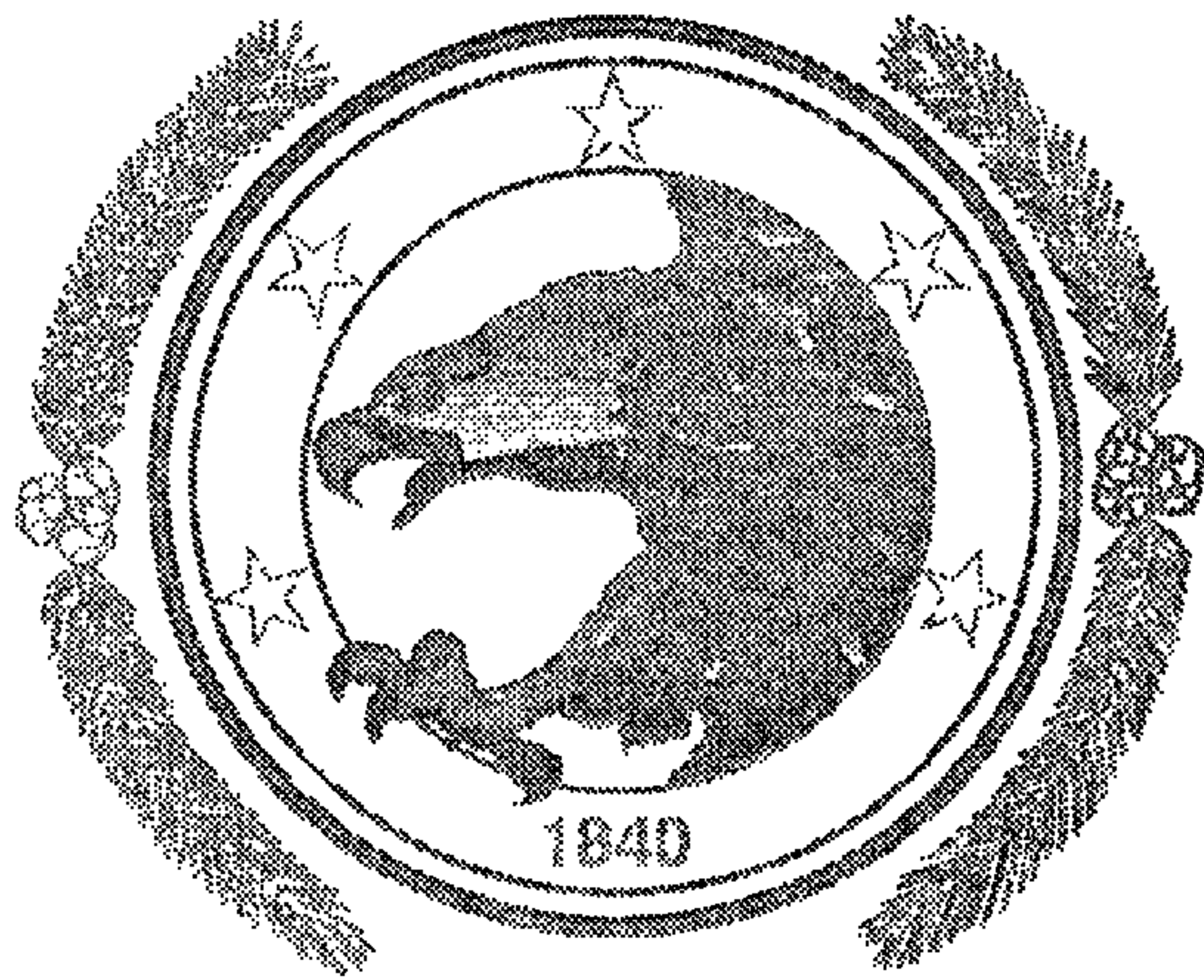
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 2002

(With comparative totals for December 31, 2001)

	Riverboat		Calcasieu		Port		Totals	
	Recreational Endowment Fund	Library Debt Service Reduction Fund	Parish Law Library Commission	Civilian Airport	Industrial Park Development Fund	Economic Development Fund	2002	2001
Revenues:								
Taxes:								
Ad valorem	-	-	-	-	-	-	12,473,396	11,669,373
Sales	-	-	-	-	-	-	15,626,638	15,645,444
Other taxes, penalties and interest	-	-	-	-	-	-	-	760
Licenses and permits	-	-	-	-	-	-	1,317,260	1,181,031
Intergovernmental revenues	-	-	-	-	-	48,750	12,824,517	10,564,558
Charges for services	-	-	-	-	-	-	2,154,754	1,785,517
Fines and forfeitures	-	-	46,252	-	-	-	901,455	961,761
Investment income	43,062	43,002	4,762	2,822	842	3,743	4,840,951	5,560,203
Gaming revenues	73,318	-	-	-	-	-	9,952,673	7,251,212
Sale of assets	3,759,523	-	-	-	-	-	72,959	65,150
Miscellaneous revenues	-	-	436	-	-	-	190,137	1,437,402
Total revenues	3,832,841	43,002	51,450	2,822	842	52,493	60,354,740	56,122,411
Expenditures								
Current:								
Judicial	-	-	-	-	-	-	3,106,450	2,786,941
Finance and administrative	-	-	-	-	84	-	1,872,474	1,618,043
Public safety	-	-	-	-	-	-	5,007,997	4,938,688
Public works	-	-	-	-	-	-	14,978,651	15,051,728
Health and welfare	-	-	-	-	-	-	8,584,289	7,235,168
Culture and recreation	44,068	-	-	-	-	-	482,952	514,606
Economic development and assistance	-	-	-	-	-	3	4,191,531	3,693,065
Capital outlay	-	-	-	-	-	-	6,715,745	6,676,938
Other expenditures	24	-	67,106	3	-	-	67,133	76,837
Total expenditures	44,068	-	67,106	3	84	3	45,007,222	42,592,014

Excess (deficiency) of revenues over (under) expenditures	3,832,817	(1,006)	43,002	(15,656)	2,819	758	52,490	15,347,518	13,530,397
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	4,208,624	4,167,941
Operating transfers out	-	-	-	-	(15,000)	-	-	(6,396,464)	(6,663,036)
Operating transfers from component units	-	-	-	-	-	-	-	117,000	133,000
Operating transfers to component units	-	-	(36,572)	-	-	-	-	(2,555,251)	(2,631,309)
Total other financing sources (uses)	-	-	(36,572)	-	(15,000)	-	-	(4,626,091)	(4,993,404)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,832,817	(1,006)	6,430	(15,656)	(12,181)	758	52,490	10,721,427	8,536,993
Fund balance at beginning of year	-	1,012,906	1,000,000	123,341	75,193	19,456	61,048	102,809,892	94,272,899
Residual equity transfer	-	-	-	-	-	-	-	1,826	-
Prior period adjustment	-	-	-	-	-	-	-	(266,621)	-
Fund balance at end of year	\$ 3,832,817	1,011,900	1,006,430	107,685	63,012	20,214	113,538	113,266,524	102,809,892



CALCASIEU PARISH POLICE JURY
Public Works Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 8,753,131	\$ 4,895,955
Investments	34,724,716	34,092,647
Receivables (net of allowances for uncollectibles):		
Taxes	3,315,398	3,370,904
Interest receivable	192,631	236,193
Due from other governmental units	523,266	277,484
Total assets	\$ 47,509,142	\$ 42,873,183
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 964,481	\$ 398,091
Accrued liabilities	130,666	89,268
Deferred revenues	2,286,927	2,202,899
Retainage payable	174,692	121,048
Enterprise zone rebate liability	939,201	896,080
Other liabilities	1,500	-
Total liabilities	4,497,467	3,707,386
Fund balance:		
Reserved for encumbrances	7,215,379	194,361
Unreserved:		
Designated for capital improvements	15,279,602	20,935,593
Undesignated	20,516,694	18,035,843
Total fund balance	43,011,675	39,165,797
Total liabilities and fund balance	\$ 47,509,142	\$ 42,873,183

CALCASIEU PARISH POLICE JURY
Public Works Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 2,358,261	\$ 2,141,798
Sales	11,627,445	10,819,126
Intergovernmental revenues	2,389,485	2,060,312
Investment income	1,839,612	2,100,732
Gaming revenues	393,262	446,936
Sale of assets	62,770	1,150
Miscellaneous revenues	91,273	778,419
Total revenues	<u>18,762,108</u>	<u>18,348,473</u>
 Expenditures:		
Current:		
Public works	9,050,874	9,206,186
Capital	6,620,612	6,072,411
Total expenditures	<u>15,671,486</u>	<u>15,278,597</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>3,090,622</u>	<u>3,069,876</u>
 Other financing sources (uses):		
Operating transfers in	1,488,430	1,751,633
Operating transfers out	<u>(735,000)</u>	<u>(295,000)</u>
Total other financing sources (uses)	<u>753,430</u>	<u>1,456,633</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,844,052	4,526,509
 Fund balance at beginning of year	39,165,797	34,639,288
Residual equity transfer	<u>1,826</u>	<u>-</u>
 Fund balance at end of year	<u>\$ 43,011,675</u>	<u>\$ 39,165,797</u>

CALCASIEU PARISH POLICE JURY
Public Works Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,147,217	\$ 2,252,651	\$ 105,434
Sales	9,999,999	11,766,978	1,766,979
Intergovernmental revenues	2,353,592	2,135,060	(218,532)
Investment income	1,015,400	1,644,456	629,056
Gaming revenues	300,000	396,035	96,035
Sale of assets	-	62,770	62,770
Miscellaneous revenues	50,000	91,273	41,273
Total revenues	<u>15,866,208</u>	<u>18,349,223</u>	<u>2,483,015</u>
Expenditures:			
Current:			
Public works	12,222,351	8,780,297	3,442,054
Capital	13,749,671	6,100,611	7,649,060
Total expenditures	<u>25,972,022</u>	<u>14,880,908</u>	<u>11,091,114</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,105,814)</u>	<u>3,468,315</u>	<u>13,574,129</u>
Other financing sources (uses):			
Operating transfers in	1,400,000	1,400,000	-
Operating transfers out	(135,000)	(735,000)	(600,000)
Total other financing sources (uses)	<u>1,265,000</u>	<u>665,000</u>	<u>(600,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(8,840,814)</u>	<u>4,133,315</u>	<u>12,974,129</u>
Fund balance at beginning of year	39,200,270	39,200,270	-
Residual equity transfer	-	1,826	1,826
Fund balance at end of year	<u>\$ 30,359,456</u>	<u>\$ 43,335,411</u>	<u>\$ 12,975,955</u>

CALCASIEU PARISH POLICE JURY
Solid Waste Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 5,196,311	\$ 1,691,645
Investments	24,512,904	25,682,530
Receivables (net of allowances for uncollectibles):		
Taxes	-	536,551
Interest receivable	134,400	200,186
Total assets	\$ 29,843,615	\$ 28,110,912
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 48,734	\$ 38,930
Accrued liabilities	1,551	1,383
Total liabilities	50,285	40,313
Fund balance:		
Unreserved-undesignated	29,793,330	28,070,599
Total liabilities and fund balance	\$ 29,843,615	\$ 28,110,912

CALCASIEU PARISH POLICE JURY
Solid Waste Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Sales	\$ 3,999,193	\$ 4,826,318
Intergovernmental revenues	10,000	5,680
Fines and forfeitures	1,881	1,856
Investment income	<u>1,239,865</u>	<u>1,448,865</u>
Total revenues	<u>5,250,939</u>	<u>6,282,719</u>
Expenditures:		
Current:		
Public works	<u>3,435,583</u>	<u>3,388,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,815,356</u>	<u>2,894,469</u>
Other financing sources (uses):		
Operating transfers out	<u>(92,625)</u>	<u>(60,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,722,731	2,834,469
Fund balance at beginning of year	<u>28,070,599</u>	<u>25,236,130</u>
Fund balance at end of year	<u>\$ 29,793,330</u>	<u>\$ 28,070,599</u>

CALCASIEU PARISH POLICE JURY
Solid Waste Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Sales	\$ 4,430,000	\$ 4,535,744	\$ 105,744
Intergovernmental revenues	10,000	10,000	-
Fines and forfeitures	3,000	1,881	(1,119)
Investment income	900,000	1,045,009	145,009
Total revenues	<u>5,343,000</u>	<u>5,592,634</u>	<u>249,634</u>
Expenditures:			
Current:			
Public works	3,738,261	3,425,636	312,625
Capital outlay	100,000	-	100,000
Total expenditures	<u>3,838,261</u>	<u>3,425,636</u>	<u>412,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,504,739</u>	<u>2,166,998</u>	<u>662,259</u>
Other financing sources (uses):			
Operating transfers out	<u>(92,750)</u>	<u>(92,625)</u>	<u>125</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,411,989	2,074,373	662,384
Fund balance at beginning of year	<u>27,572,393</u>	<u>27,572,393</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,984,382</u>	<u>\$ 29,646,766</u>	<u>\$ 662,384</u>

CALCASIEU PARISH POLICE JURY
Health Unit Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 959,069	\$ 843,172
Investments	3,776,869	2,853,967
Receivables (net of allowances for uncollectibles):		
Taxes	2,007,778	1,956,451
Interest receivable	21,145	24,047
Total assets	\$ 6,764,861	\$ 5,677,637
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 49,738	\$ 10,131
Accrued liabilities	3,723	3,319
Deferred revenues	2,007,778	1,956,451
Total liabilities	2,061,239	1,969,901
Fund balance:		
Reserved for encumbrances	16,737	-
Unreserved-undesignated	4,686,885	3,707,736
Total fund balance	4,703,622	3,707,736
Total liabilities and fund balance	\$ 6,764,861	\$ 5,677,637

CALCASIEU PARISH POLICE JURY
Health Unit Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 2,051,316	\$ 1,919,100
Intergovernmental revenues	287,939	113,382
Investment income	210,187	250,085
Miscellaneous revenues	-	137,770
Total revenues	<u>2,549,442</u>	<u>2,420,337</u>
Expenditures:		
Current:		
Health and welfare	1,130,594	1,081,295
Capital	-	7,011
Total expenditures	<u>1,130,594</u>	<u>1,088,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,418,848</u>	<u>1,332,031</u>
Other financing sources (uses):		
Operating transfers out	<u>(422,962)</u>	<u>(2,609,154)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	995,886	(1,277,123)
Fund balance at beginning of year	<u>3,707,736</u>	<u>4,984,859</u>
Fund balance at end of year	<u>\$ 4,703,622</u>	<u>\$ 3,707,736</u>

CALCASIEU PARISH POLICE JURY
Health Unit Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,956,451	\$ 1,986,806	\$ 30,355
Intergovernmental revenues	287,729	287,938	209
Investment income	150,000	179,815	29,815
Total revenues	<u>2,394,180</u>	<u>2,454,559</u>	<u>60,379</u>
Expenditures:			
Current:			
Health and welfare	1,299,495	1,023,019	276,476
Capital	52,000	2,825	49,175
Total expenditures	<u>1,351,495</u>	<u>1,025,844</u>	<u>325,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,042,685</u>	<u>1,428,715</u>	<u>386,030</u>
Other financing sources (uses):			
Operating transfers out	<u>(486,972)</u>	<u>(422,962)</u>	<u>64,010</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	555,713	1,005,753	450,040
Fund balance at beginning of year	<u>3,676,303</u>	<u>3,676,303</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,232,016</u>	<u>\$ 4,682,056</u>	<u>\$ 450,040</u>

CALCASIEU PARISH POLICE JURY
Office of Juvenile Justice Services
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 648,915	\$ 1,218,070
Investments	2,676,083	1,845,522
Receivables (net of allowances for uncollectibles):		
Taxes	2,825,462	2,753,231
Interest receivable	15,476	18,625
Due from other governmental units	35,821	57,769
Due from other funds	70,499	34,000
Total assets	\$ 6,272,256	\$ 5,927,217
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 14,944	\$ 16,384
Accrued liabilities	48,551	33,230
Due to other governmental units	-	5,373
Deferred revenues	2,825,462	2,753,231
Total liabilities	2,888,957	2,808,218
Fund balance:		
Unreserved-undesignated	3,383,299	3,118,999
Total liabilities and fund balance	\$ 6,272,256	\$ 5,927,217

CALCASIEU PARISH POLICE JURY
Office of Juvenile Justice Services
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 2,886,692	\$ 2,700,607
Intergovernmental revenues	397,202	469,517
Charges for services	52,637	86,170
Fines and forfeitures	2,929	3,156
Investment income	170,579	205,931
Miscellaneous revenues	15,116	47,400
Total revenues	<u>3,525,155</u>	<u>3,512,781</u>
Expenditures:		
Current:		
Public safety	<u>2,905,903</u>	<u>3,017,615</u>
Excess (deficiency) of revenues over (under) expenditures	<u>619,252</u>	<u>495,166</u>
Other financing sources (uses):		
Operating transfers out	<u>(354,952)</u>	<u>(839,610)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	264,300	(344,444)
Fund balance at beginning of year	<u>3,118,999</u>	<u>3,463,443</u>
Fund balance at end of year	<u>\$ 3,383,299</u>	<u>\$ 3,118,999</u>

CALCASIEU PARISH POLICE JURY
Office of Juvenile Justice Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,753,231	\$ 2,795,910	\$ 42,679
Intergovernmental revenues	398,127	389,458	(8,669)
Charges for services	42,600	42,625	25
Fines and forfeitures	4,000	2,929	(1,071)
Investment income	115,000	149,490	34,490
Miscellaneous revenues	5,250	15,116	9,866
Total revenues	<u>3,318,208</u>	<u>3,395,528</u>	<u>77,320</u>
Expenditures:			
Current:			
Public safety	<u>3,254,203</u>	<u>2,760,464</u>	<u>493,739</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,005</u>	<u>635,064</u>	<u>571,059</u>
Other financing sources (uses):			
Operating transfers out	<u>(303,526)</u>	<u>(354,952)</u>	<u>(51,426)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(239,521)	280,112	519,633
Fund balance at beginning of year	<u>3,108,494</u>	<u>3,108,494</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,868,973</u>	<u>\$ 3,388,606</u>	<u>\$ 519,633</u>

CALCASIEU PARISH POLICE JURY
Mosquito Control Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 543,249	\$ 527,260
Investments	2,185,081	2,020,053
Receivables (net of allowances for uncollectibles):		
Taxes	1,530,121	1,491,005
Due from other governmental units		
Interest receivable	12,583	20,163
Total assets	\$ 4,271,034	\$ 4,058,481
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 80,615	\$ 10,282
Accrued liabilities	12,850	8,385
Deferred revenues	1,530,121	1,491,005
Total liabilities	1,623,586	1,509,672
Fund balance:		
Reserved for encumbrances	1,548	-
Unreserved-undesignated	2,645,900	2,548,809
Total fund balance	2,647,448	2,548,809
Total liabilities and fund balance	\$ 4,271,034	\$ 4,058,481

CALCASIEU PARISH POLICE JURY
Mosquito Control Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,563,334	\$ 1,462,553
Intergovernmental revenues	619,756	99,544
Investment income	139,390	195,008
Sale of assets	94	64,000
Miscellaneous revenues	-	14
Total revenues	<u>2,322,574</u>	<u>1,821,119</u>
 Expenditures:		
Current:		
Health and welfare	<u>2,346,897</u>	<u>2,249,551</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>(24,323)</u>	<u>(428,432)</u>
 Other financing sources (uses):		
Operating transfers in	<u>122,962</u>	<u>146,526</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	98,639	(281,906)
 Fund balance at beginning of year	<u>2,548,809</u>	<u>2,830,715</u>
 Fund balance at end of year	<u>\$ 2,647,448</u>	<u>\$ 2,548,809</u>

CALCASIEU PARISH POLICE JURY
Mosquito Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,491,005	\$ 1,514,171	\$ 23,166
Intergovernmental revenues	584,755	619,755	35,000
Investment income	100,000	121,623	21,623
Sale of assets	-	94	94
Total revenues	<u>2,175,760</u>	<u>2,255,643</u>	<u>79,883</u>
Expenditures:			
Current:			
Health and welfare	<u>2,580,253</u>	<u>2,236,700</u>	<u>343,553</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(404,493)</u>	<u>18,943</u>	<u>423,436</u>
Other financing sources (uses):			
Operating transfers in	<u>185,607</u>	<u>122,962</u>	<u>(62,645)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(218,886)</u>	<u>141,905</u>	<u>360,791</u>
Fund balance at beginning of year	<u>2,567,187</u>	<u>2,567,187</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,348,301</u>	<u>\$ 2,709,092</u>	<u>\$ 360,791</u>

CALCASIEU PARISH POLICE JURY
Animal Control Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 6,901	\$ 21,605
Investments	25,115	-
Interest receivable	456	-
Due from other governmental units	2,637	-
Total assets	\$ 35,109	\$ 21,605
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 14,636	\$ 11,853
Accrued liabilities	15,086	12,386
Total liabilities	29,722	24,239
Fund balance:		
Unreserved-undesignated	5,387	(2,634)
Total liabilities and fund balance	\$ 35,109	\$ 21,605

CALCASIEU PARISH POLICE JURY
Animal Control Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Licenses and permits	\$ 172,324	\$ 142,012
Intergovernmental revenues	224,901	218,264
Charges for services	40,565	16,963
Fines and forfeitures	47,713	60,912
Investment income	11,869	15,303
Miscellaneous revenues	<u>38,769</u>	<u>14,473</u>
Total revenues	<u>536,141</u>	<u>467,927</u>
Expenditures:		
Current:		
Public safety	1,074,744	1,048,204
Capital Outlay	<u>18,626</u>	<u>731</u>
Total expenditures	<u>1,093,370</u>	<u>1,048,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(557,229)</u>	<u>(581,008)</u>
Other financing sources (uses):		
Operating transfers in	<u>565,250</u>	<u>449,500</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8,021	(131,508)
Fund balance at beginning of year	<u>(2,634)</u>	<u>128,874</u>
Fund balance at end of year	<u>\$ 5,387</u>	<u>\$ (2,634)</u>

CALCASIEU PARISH POLICE JURY
Animal Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 170,000	\$ 172,324	\$ 2,324
Intergovernmental revenues	226,640	222,264	(4,376)
Charges for services	38,500	40,565	2,065
Fines and forfeitures	47,200	47,713	513
Investment income	10,000	11,671	1,671
Miscellaneous revenues	25,000	38,769	13,769
Total revenues	<u>517,340</u>	<u>533,306</u>	<u>15,966</u>
Expenditures:			
Current:			
Public safety	1,067,429	1,087,842	(20,413)
Capital outlay	19,350	-	19,350
Total expenditures	<u>1,086,779</u>	<u>1,087,842</u>	<u>(1,063)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(569,439)</u>	<u>(554,536)</u>	<u>14,903</u>
Other financing sources (uses):			
Operating transfers in	<u>565,500</u>	<u>565,250</u>	<u>(250)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,939)	10,714	14,653
Fund balance at beginning of year	<u>20,891</u>	<u>20,891</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,952</u>	<u>\$ 31,605</u>	<u>\$ 14,653</u>

CALCASIEU PARISH POLICE JURY
Parish Parks Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 98,233	\$ 475,516
Investments	111,069	1,763,729
Interest receivable	869	15,983
Due from other governmental units	-	44,645
Total assets	\$ 210,171	\$ 2,299,873
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 16,138	\$ 28,529
Accrued liabilities	4,356	2,239
Total liabilities	20,494	30,768
Fund balance:		
Reserved for encumbrances	-	61,133
Unreserved:		
Designated for capital improvements	-	940,231
Undesignated	189,677	1,267,741
Total fund balance	189,677	2,269,105
Total liabilities and fund balance	\$ 210,171	\$ 2,299,873

CALCASIEU PARISH POLICE JURY
Parish Parks Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Charges for services	\$ 77,188	\$ 66,712
Investment income	88,210	124,908
Gaming revenues	-	453,812
Sale of assets	3,432	-
Miscellaneous revenue	11,382	5,258
Total revenues	<u>180,212</u>	<u>650,690</u>
Expenditures:		
Current:		
Culture and recreation	438,884	464,576
Capital outlay	-	310,851
Total expenditures	<u>438,884</u>	<u>775,427</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(258,672)</u>	<u>(124,737)</u>
Other financing sources (uses):		
Operating transfers in	281,000	310,150
Operating transfers out	(2,101,756)	-
Total other financing sources (uses)	<u>(1,820,756)</u>	<u>310,150</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,079,428)	185,413
Fund balance at beginning of year	<u>2,269,105</u>	<u>2,083,692</u>
Fund balance at end of year	<u>\$ 189,677</u>	<u>\$ 2,269,105</u>

CALCASIEU PARISH POLICE JURY

Parish Parks Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

Budget and Actual

For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 78,500	\$ 77,538	\$ (962)
Investment income	80,000	86,907	6,907
Miscellaneous revenue	2,500	14,814	12,314
Total revenues	<u>161,000</u>	<u>179,259</u>	<u>18,259</u>
Expenditures:			
Current:			
Culture and recreation	<u>466,368</u>	<u>430,060</u>	<u>36,308</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(305,368)</u>	<u>(250,801)</u>	<u>54,567</u>
Other financing sources (uses):			
Operating transfers in	281,000	281,000	-
Operating transfers out	<u>(2,077,013)</u>	<u>(2,077,013)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,796,013)</u>	<u>(1,796,013)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,101,381)	(2,046,814)	54,567
Fund balance at beginning of year	<u>2,252,247</u>	<u>2,252,247</u>	<u>-</u>
Fund balance at end of year	<u>\$ 150,866</u>	<u>\$ 205,433</u>	<u>\$ 54,567</u>

CALCASIEU PARISH POLICE JURY
Planning and Development Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 39,170	\$ 4,658
Investments	122,618	178,872
Interest receivable	1,067	1,892
Total assets	<u>\$ 162,855</u>	<u>\$ 185,422</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 14,653	\$ 40,091
Accrued liabilities	<u>16,234</u>	<u>10,450</u>
Total liabilities	<u>30,887</u>	<u>50,541</u>
Fund balance:		
Unreserved-undesignated	<u>131,968</u>	<u>134,881</u>
Total liabilities and fund balance	<u>\$ 162,855</u>	<u>\$ 185,422</u>

CALCASIEU PARISH POLICE JURY
Planning and Development Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Licenses and permits	\$ 310,143	\$ 260,206
Intergovernmental revenues	45,909	31,665
Charges for services	-	13,000
Investment income	17,208	23,411
Sale of assets	920	-
Miscellaneous revenues	<u>3,039</u>	<u>4,994</u>
Total revenues	<u>377,219</u>	<u>333,276</u>
Expenditures:		
Current:		
Economic development and assistance	<u>973,009</u>	<u>892,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(595,790)</u>	<u>(559,241)</u>
Other financing sources (uses):		
Operating transfers in	<u>592,877</u>	<u>543,025</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,913)	(16,216)
Fund balance at beginning of year	<u>134,881</u>	<u>151,097</u>
Fund balance at end of year	<u>\$ 131,968</u>	<u>\$ 134,881</u>

CALCASIEU PARISH POLICE JURY
Planning and Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 118,500	\$ 76,563	\$ (41,937)
Intergovernmental revenues	46,000	45,908	(92)
Charges for services	190,900	234,255	43,355
Investment income	10,000	16,241	6,241
Miscellaneous revenues	4,500	3,959	(541)
Total revenues	<u>369,900</u>	<u>376,926</u>	<u>7,026</u>
Expenditures:			
Current:			
Economic development and assistance	<u>1,035,588</u>	<u>999,228</u>	<u>36,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(665,688)</u>	<u>(622,302)</u>	<u>43,386</u>
Other financing sources (uses):			
Operating transfers in	<u>592,877</u>	<u>592,877</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(72,811)	(29,425)	43,386
Fund balance at beginning of year	<u>182,222</u>	<u>182,222</u>	<u>-</u>
Fund balance at end of year	<u>\$ 109,411</u>	<u>\$ 152,797</u>	<u>\$ 43,386</u>

CALCASIEU PARISH POLICE JURY
Administrative Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 664,844	\$ 148,577
Investments	2,741,634	3,593,705
Interest receivable	15,917	26,770
Total assets	<u>\$ 3,422,395</u>	<u>\$ 3,769,052</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 35,165	\$ 194,921
Accrued liabilities	31,459	20,491
Total liabilities	<u>66,624</u>	<u>215,412</u>
Fund balance:		
Unreserved-undesignated	<u>3,355,771</u>	<u>3,553,640</u>
Total liabilities and fund balance	<u>\$ 3,422,395</u>	<u>\$ 3,769,052</u>

CALCASIEU PARISH POLICE JURY
Administrative Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Licenses and permits	\$ 834,793	\$ 779,573
Charges for services	1,385,526	1,284,204
Investment income	170,314	222,305
Sale of assets	3,133	-
Miscellaneous revenues	<u>255</u>	<u>9,936</u>
Total revenues	<u>2,394,021</u>	<u>2,296,018</u>
Expenditures:		
Current:		
Finance and administrative	1,872,390	1,618,033
Capital Outlay	<u>-</u>	<u>176,587</u>
Total expenditures	<u>1,872,390</u>	<u>1,794,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>521,631</u>	<u>501,398</u>
Other financing sources (uses):		
Operating transfers out	<u>(719,500)</u>	<u>(924,500)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(197,869)	(423,102)
Fund balance at beginning of year	<u>3,553,640</u>	<u>3,976,742</u>
Fund balance at end of year	<u>\$ 3,355,771</u>	<u>\$ 3,553,640</u>

CALCASIEU PARISH POLICE JURY

Administrative Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

Budget and Actual

For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 765,000	\$ 834,793	\$ 69,793
Charges for services	1,390,471	1,385,526	(4,945)
Investment income	145,000	147,986	2,986
Miscellaneous revenues	750	3,388	2,638
Total revenues	<u>2,301,221</u>	<u>2,371,693</u>	<u>70,472</u>
Expenditures:			
Current:			
Finance and administrative	1,777,247	1,589,879	187,368
Capital outlay	550,000	428,836	121,164
Total expenditures	<u>2,327,247</u>	<u>2,018,715</u>	<u>308,532</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(26,026)</u>	 <u>352,978</u>	 <u>379,004</u>
Other financing sources (uses):			
Operating transfers out	<u>(644,500)</u>	<u>(719,500)</u>	<u>(75,000)</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 <u>(670,526)</u>	 <u>(366,522)</u>	 <u>304,004</u>
 Fund balance at beginning of year	 <u>3,766,453</u>	 <u>3,766,453</u>	 <u>-</u>
 Fund balance at end of year	 <u>\$ 3,095,927</u>	 <u>\$ 3,399,931</u>	 <u>\$ 304,004</u>

CALCASIEU PARISH POLICE JURY
Information Systems Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 9,709	\$ 140,956
Investments	38,209	-
Interest receivable	217	-
Total assets	\$ 48,135	\$ 140,956
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 24,145	\$ 52,053
Accrued liabilities	9,179	5,544
Total liabilities	33,324	57,597
Fund balance:		
Unreserved-undesignated	14,811	83,359
Total liabilities and fund balance	\$ 48,135	\$ 140,956

CALCASIEU PARISH POLICE JURY
Information Systems Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Charges for services	\$ 76,748	\$ 113,189
Investment income	9,450	13,665
Miscellaneous revenues	4,587	1,975
Total revenues	<u>90,785</u>	<u>128,829</u>
Expenditures:		
Current:		
Economic development and assistance	<u>784,333</u>	<u>534,865</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(693,548)</u>	<u>(406,036)</u>
Other financing sources (uses):		
Operating transfers in	<u>625,000</u>	<u>415,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(68,548)	8,964
Fund balance at beginning of year	<u>83,359</u>	<u>74,395</u>
Fund balance at end of year	<u>\$ 14,811</u>	<u>\$ 83,359</u>

CALCASIEU PARISH POLICE JURY
Information Systems Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 83,899	\$ 76,748	\$ (7,151)
Investment income	10,000	9,149	(851)
Miscellaneous revenues	2,000	4,587	2,587
Total revenues	<u>95,899</u>	<u>90,484</u>	<u>(5,415)</u>
Expenditures:			
Current:			
Economic development and assistance	<u>787,911</u>	<u>776,735</u>	<u>11,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(692,012)</u>	<u>(686,251)</u>	<u>5,761</u>
Other financing sources (uses):			
Operating transfers in	<u>625,000</u>	<u>625,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(67,012)	(61,251)	5,761
Fund balance at beginning of year	<u>108,620</u>	<u>108,620</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,608</u>	<u>\$ 47,369</u>	<u>\$ 5,761</u>

CALCASIEU PARISH POLICE JURY
Criminal Court Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 863,232	\$ 836,596
Investments	1,722,635	2,198,175
Receivables (net of allowances for uncollectibles):		
Taxes	2,558,298	2,492,897
Interest receivable	10,682	19,589
Due from other governmental units	<u>5,259</u>	<u>9,195</u>
Total assets	<u>\$ 5,160,106</u>	<u>\$ 5,556,452</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 68,744	\$ 89,203
Accrued liabilities	96,096	66,968
Deferred revenues	<u>2,558,298</u>	<u>2,492,897</u>
Total liabilities	<u>2,723,138</u>	<u>2,649,068</u>
Fund balance:		
Unreserved-undesignated	<u>2,436,968</u>	<u>2,907,384</u>
Total liabilities and fund balance	<u>\$ 5,160,106</u>	<u>\$ 5,556,452</u>

CALCASIEU PARISH POLICE JURY
Criminal Court
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 2,613,793	\$ 2,445,315
Intergovernmental revenues	1,185,271	1,144,519
Charges for services	346,061	369,037
Fines and forfeitures	802,680	852,997
Investment income	106,529	136,695
Total revenues	<u>5,054,334</u>	<u>4,948,563</u>
Expenditures:		
Current:		
Judicial	<u>3,106,450</u>	<u>2,786,941</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,947,884</u>	<u>2,161,622</u>
Other financing sources (uses):		
Operating transfers from component units	117,000	133,000
Operating transfers to component units	<u>(2,268,679)</u>	<u>(2,324,593)</u>
Total other financing sources (uses)	<u>(2,151,679)</u>	<u>(2,191,593)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(203,795)	(29,971)
Fund balance at beginning of year	2,907,384	2,937,355
Prior period adjustment	<u>(266,621)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,436,968</u>	<u>\$ 2,907,384</u>

CALCASIEU PARISH POLICE JURY
Criminal Court
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,492,897	\$ 2,531,595	\$ 38,698
Intergovernmental revenues	159,584	159,497	(87)
Charges for services	365,000	341,592	(23,408)
Fines and forfeitures	809,000	802,680	(6,320)
Investment income	112,000	94,481	(17,519)
Miscellaneous revenues	-	-	-
Total revenues	<u>3,938,481</u>	<u>3,929,845</u>	<u>(8,636)</u>
Expenditures:			
Current:			
Judicial	<u>2,014,234</u>	<u>1,992,359</u>	<u>21,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,924,247</u>	<u>1,937,486</u>	<u>13,239</u>
Other financing sources (uses):			
Operating transfers from component units	125,000	117,000	(8,000)
Operating transfer to component units	<u>(2,182,981)</u>	<u>(2,280,948)</u>	<u>(97,967)</u>
Total other financing sources (uses)	<u>(2,057,981)</u>	<u>(2,163,948)</u>	<u>(105,967)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(133,734)	(226,462)	(92,728)
Fund balance at beginning of year	3,072,178	3,072,178	-
Prior period adjustment	<u>-</u>	<u>(266,621)</u>	<u>(266,621)</u>
Fund balance at end of year	<u>\$ 2,938,444</u>	<u>\$ 2,579,095</u>	<u>\$ (359,349)</u>

CALCASIEU PARISH POLICE JURY
Section 8 Housing Assistance Program
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 414,019	\$ 182,943
Due from other governmental units	882	198,465
Total Assets	\$ 414,901	\$ 381,408
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 2,153	\$ 4,083
Accrued liabilities	3,147	2,205
Other liabilities	4,051	6,192
Total liabilities	9,351	12,480
Fund balance:		
Unreserved-undesignated	405,550	368,928
Total liabilities and fund balance	\$ 414,901	\$ 381,408

CALCASIEU PARISH POLICE JURY
Section 8 Housing Assistance Program
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 2,462,682	\$ 2,481,054
Investment income	5,741	22,388
Miscellaneous revenues	2,385	22,606
Total revenues	<u>2,470,808</u>	<u>2,526,048</u>
Expenditures:		
Current:		
Economic development and assistance	<u>2,434,186</u>	<u>2,265,672</u>
Excess (deficiency) of revenues over (under) expenditures	36,622	260,376
Other financing sources (uses):		
Operating transfers in	<u>-</u>	<u>20,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	36,622	280,376
Fund balance at beginning of year	<u>368,928</u>	<u>88,552</u>
Fund balance at end of year	<u>\$ 405,550</u>	<u>\$ 368,928</u>

CALCASIEU PARISH POLICE JURY
Section 8 Housing Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 2,444,660	\$ 2,660,265	\$ 215,605
Investment income	5,000	5,741	741
Miscellaneous revenues	-	2,385	2,385
Total revenues	<u>2,449,660</u>	<u>2,668,391</u>	<u>218,731</u>
Expenditures:			
Current:			
Economic development and assistance	<u>2,450,223</u>	<u>2,435,189</u>	<u>15,034</u>
Excess (deficiency) of revenues over (under) expenditures	(563)	233,202	233,765
Fund balance at beginning of year	<u>176,625</u>	<u>176,625</u>	<u>-</u>
Fund balance at end of year	<u>\$ 176,062</u>	<u>\$ 409,827</u>	<u>\$ 233,765</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Workforce Center
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 156,684	\$ 102,736
Due from other governmental units	-	118,263
Total assets	\$ 156,684	\$ 220,999
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 124,740	\$ 157,195
Accrued liabilities	16,911	11,735
Total liabilities	141,651	168,930
Fund balance:		
Unreserved-undesignated	15,033	52,069
Total liabilities and fund balance	\$ 156,684	\$ 220,999

CALCASIEU PARISH POLICE JURY
Calcasieu Workforce Center
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 2,756,307	\$ 2,111,847
Investment income	2,063	4,200
Miscellaneous revenues	<u>17</u>	<u>2,685</u>
Total revenues	<u>2,758,387</u>	<u>2,118,732</u>
Expenditures:		
Current:		
Health and welfare	<u>2,795,423</u>	<u>2,113,395</u>
Excess (deficiency) of revenues over (under) expenditures	(37,036)	5,337
Fund balance at beginning of year	<u>52,069</u>	<u>46,732</u>
Fund balance at end of year	<u>\$ 15,033</u>	<u>\$ 52,069</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Workforce Center
 Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 2,989,501	\$2,875,588	\$ (113,913)
Investment income	3,500	2,063	(1,437)
Miscellaneous revenues	-	17	17
Total revenues	<u>2,993,001</u>	<u>2,877,668</u>	<u>(115,333)</u>
Expenditures:			
Current:			
Health and welfare	<u>2,989,501</u>	<u>2,814,431</u>	<u>175,070</u>
Excess (deficiency) of revenues over (under) expenditures	3,500	63,237	59,737
Fund balance at beginning of year	<u>87,037</u>	<u>87,037</u>	<u>-</u>
Fund balance at end of year	<u>\$ 90,537</u>	<u>\$ 150,274</u>	<u>\$ 59,737</u>

CALCASIEU PARISH POLICE JURY
Office of Community Services Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 314,217	\$ 327,123
Due from other governmental units	137,807	57,949
Due from other funds	2,856	-
Total assets	\$ 454,880	\$ 385,072
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 143,208	\$ 44,899
Accrued liabilities	9,208	7,150
Due to other funds	55,668	40,000
Total liabilities	208,084	92,049
Fund balance:		
Unreserved-undesignated	246,796	293,023
Total liabilities and fund balance	\$ 454,880	\$ 385,072

CALCASIEU PARISH POLICE JURY
Office of Community Services Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 1,262,847	\$ 1,240,834
Charges for services	65,204	53,313
Investment income	6,709	17,474
Miscellaneous revenues	2,798	23,028
Total revenues	<u>1,337,558</u>	<u>1,334,649</u>
Expenditures:		
Current:		
Health and welfare	<u>1,395,092</u>	<u>1,408,728</u>
Excess (deficiency) of revenues over (under) expenditures	(57,534)	(74,079)
Other financing sources (uses):		
Operating transfers in	100,000	88,000
Operating transfers out	<u>(88,693)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>11,307</u>	<u>73,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(46,227)	(1,079)
Fund balance at beginning of year	<u>293,023</u>	<u>294,102</u>
Fund balance at end of year	<u>\$ 246,796</u>	<u>\$ 293,023</u>

CALCASIEU PARISH POLICE JURY
Office of Community Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,421,540	\$ 1,185,746	\$ (235,794)
Charges for services	83,666	65,204	(18,462)
Investment income	6,100	6,709	609
Miscellaneous revenues	500	2,798	2,298
Total revenues	<u>1,511,806</u>	<u>1,260,457</u>	<u>(251,349)</u>
Expenditures:			
Current:			
Health and welfare	<u>1,617,032</u>	<u>1,291,622</u>	<u>325,410</u>
Excess (deficiency) of revenues over (under) expenditures	(105,226)	(31,165)	74,061
Other financing sources (uses):			
Operating transfers in	88,000	100,000	12,000
Operating transfers out	<u>(10,000)</u>	<u>(88,693)</u>	<u>(78,693)</u>
Total other financing sources (uses)	<u>78,000</u>	<u>11,307</u>	<u>(66,693)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,226)	(19,858)	7,368
Fund balance at beginning of year	<u>326,642</u>	<u>326,642</u>	<u>-</u>
Fund balance at end of year	<u>\$ 299,416</u>	<u>\$ 306,784</u>	<u>\$ 7,368</u>

CALCASIEU PARISH POLICE JURY
Transportation Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 63,493	\$ 250,580
Due from other governmental units	7,617	66,617
Due from other funds	<u>55,668</u>	<u>-</u>
Total assets	<u>\$ 126,778</u>	<u>\$ 317,197</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 62,741	\$ 7,130
Accrued liabilities	6,061	3,358
Due to other governmental units	95,078	-
Due to other funds	<u>714</u>	<u>-</u>
Total liabilities	<u>164,594</u>	<u>10,488</u>
Fund balance:		
Unreserved-undesignated	<u>(37,816)</u>	<u>306,709</u>
Total liabilities and fund balance	<u>\$ 126,778</u>	<u>\$ 317,197</u>

CALCASIEU PARISH POLICE JURY
Transportation Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 134,482	\$ 205,719
Charges for services	49,734	19,682
Investment income	3,367	2,091
Miscellaneous revenues	-	18,372
Total revenues	<u>187,583</u>	<u>245,864</u>
Expenditures:		
Current:		
Health and welfare	<u>708,481</u>	<u>204,680</u>
Excess (deficiency) of revenues over (under) expenditures	(520,898)	41,184
Other financing sources (uses):		
Operating transfers in	<u>176,373</u>	<u>264,970</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(344,525)	306,154
Fund balance at beginning of year	<u>306,709</u>	<u>555</u>
Fund balance at end of year	<u>\$ (37,816)</u>	<u>\$ 306,709</u>

CALCASIEU PARISH POLICE JURY
Transportation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,266,519	\$ 294,316	\$ (972,203)
Charges for services	61,685	21,899	(39,786)
Investment income	1,500	3,367	1,867
Micellaneous revenues	-	22,710	22,710
Total revenues	<u>1,329,704</u>	<u>342,292</u>	<u>(987,412)</u>
Expenditures:			
Current:			
Health and welfare	<u>1,686,588</u>	<u>663,617</u>	<u>1,022,971</u>
Excess (deficiency) of revenues over (under) expenditures	(356,884)	(321,325)	35,559
Other financing sources (uses):			
Operating transfers in	<u>240,000</u>	<u>176,372</u>	<u>(63,628)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(116,884)	(144,953)	(28,069)
Fund balance at beginning of year	<u>249,830</u>	<u>249,830</u>	<u>-</u>
Fund balance at end of year	<u>\$ 132,946</u>	<u>\$ 104,877</u>	<u>\$ (28,069)</u>

CALCASIEU PARISH POLICE JURY
LAJET Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 48,066	\$ 44,952
Due from other governmental units	12,129	7,858
Total assets	\$ 60,195	\$ 52,810
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,817	\$ 2,930
Accrued liabilities	1,545	857
Due to other funds	714	-
Total liabilities	4,076	3,787
Fund balance:		
Unreserved-undesignated	56,119	49,023
Total liabilities and fund balance	\$ 60,195	\$ 52,810

CALCASIEU PARISH POLICE JURY
LAJET Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 124,919	\$ 86,072
Investment income	827	1,792
Total revenues	<u>125,746</u>	<u>87,864</u>
Expenditures:		
Current:		
Health and welfare	<u>118,650</u>	<u>95,063</u>
Excess (deficiency) of revenues over (under) expenditures	7,096	(7,199)
Fund balance at beginning of year	<u>49,023</u>	<u>56,222</u>
Fund balance at end of year	<u>\$ 56,119</u>	<u>\$ 49,023</u>

CALCASIEU PARISH POLICE JURY
LAJET Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 148,724	\$ 120,649	\$ (28,075)
Investment income	1,000	827	(173)
Total revenues	<u>149,724</u>	<u>121,476</u>	<u>(28,248)</u>
Expenditures:			
Current:			
Health and welfare	<u>148,724</u>	<u>117,359</u>	<u>31,365</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	4,117	3,117
Fund balance at beginning of year	<u>44,689</u>	<u>44,689</u>	<u>-</u>
Fund balance at end of year	<u>\$ 45,689</u>	<u>\$ 48,806</u>	<u>\$ 3,117</u>

CALCASIEU PARISH POLICE JURY
Food for Seniors Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 1,021	\$ 11,154
Investments	3,765	-
Interest receivable	26	-
Total assets	\$ 4,812	\$ 11,154
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 208	\$ 67
Accrued liabilities	734	808
Due to other funds	714	-
Total liabilities	1,656	875
Fund balance:		
Unreserved-undesignated	3,156	10,279
Total liabilities and fund balance	\$ 4,812	\$ 11,154

CALCASIEU PARISH POLICE JURY
Food for Seniors Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	<u>\$ 778</u>	<u>\$ 1,551</u>
Expenditures:		
Current:		
Health and welfare	<u>52,901</u>	<u>49,116</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,123)</u>	<u>(47,565)</u>
Other financing sources (uses):		
Operating transfers in	<u>45,000</u>	<u>55,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(7,123)</u>	<u>7,435</u>
Fund balance at beginning of year	<u>10,279</u>	<u>2,844</u>
Fund balance at end of year	<u>\$ 3,156</u>	<u>\$ 10,279</u>

CALCASIEU PARISH POLICE JURY
Food for Seniors Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 1,500	\$ 749	\$ (751)
Expenditures:			
Current:			
Health and welfare	55,958	52,943	3,015
Excess (deficiency) of revenues over (under) expenditures	<u>(54,458)</u>	<u>(52,194)</u>	<u>2,264</u>
Other financing sources (uses):			
Operating transfers in	45,000	45,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,458)	(7,194)	2,264
Fund balance at beginning of year	<u>11,153</u>	<u>11,153</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,695</u>	<u>\$ 3,959</u>	<u>\$ 2,264</u>

CALCASIEU PARISH POLICE JURY
Multipurpose Contract Postal Unit
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 5,452	\$ 8,433
Investments	19,629	12,595
Interest receivable	124	101
Due from other governmental units	1,667	-
Total assets	\$ 26,872	\$ 21,129
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 161	\$ 19
Accrued liabilities	735	591
Due to other funds	714	-
Total liabilities	1,610	610
Fund balance:		
Unreserved-undesignated	25,262	20,519
Total liabilities and fund balance	\$ 26,872	\$ 21,129

CALCASIEU PARISH POLICE JURY
Multipurpose Contract Postal Unit
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 30,160	\$ 30,163
Investment income	1,492	1,364
Miscellaneous revenues	<u>966</u>	<u>1,231</u>
Total revenues	<u>32,618</u>	<u>32,758</u>
Expenditures:		
Current:		
Health and welfare	<u>36,251</u>	<u>33,340</u>
Excess (deficiency) of revenues over (under) expenditures	(3,633)	(582)
Other financing sources (uses):		
Operating transfers in	<u>8,376</u>	<u>7,968</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,743	7,386
Fund balance at beginning of year	<u>20,519</u>	<u>13,133</u>
Fund balance at end of year	<u>\$ 25,262</u>	<u>\$ 20,519</u>

CALCASTEU PARISH POLICE JURY
Multipurpose Contract Postal Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 30,569	\$ 28,153	\$ (2,416)
Investment income	750	1,338	588
Miscellaneous revenues	800	1,409	609
Total revenues	<u>32,119</u>	<u>30,900</u>	<u>(1,219)</u>
Expenditures:			
Current:			
Health and welfare	<u>41,240</u>	<u>36,026</u>	<u>5,214</u>
Excess (deficiency) of revenues over (under) expenditures	(9,121)	(5,126)	3,995
Other financing sources (uses):			
Operating transfers in	<u>8,376</u>	<u>8,376</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(745)	3,250	3,995
Fund balance at beginning of year	<u>21,024</u>	<u>21,024</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,279</u>	<u>\$ 24,274</u>	<u>\$ 3,995</u>

CALCASIEU PARISH POLICE JURY
TASC Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 3,764	\$ 44,571
Investments	14,184	-
Interest receivable	78	-
Due from other governmental units	55,056	-
Total assets	\$ 73,082	\$ 44,571
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 14,164	\$ 1,989
Accrued liabilities	3,774	1,920
Due to other funds	52,500	22,000
Total liabilities	70,438	25,909
Fund balance:		
Unreserved-undesignated	2,644	18,662
Total liabilities and fund balance	\$ 73,082	\$ 44,571

CALCASIEU PARISH POLICE JURY
TASC Fund

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 295,327	\$ 64,135
Investment income	981	37
Total revenues	<u>296,308</u>	<u>64,172</u>
Expenditures:		
Current:		
Public safety	<u>312,326</u>	<u>45,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,018)</u>	<u>18,662</u>
Fund balance at beginning of year	<u>18,662</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,644</u>	<u>\$ 18,662</u>

CALCASIEU PARISH POLICE JURY
TASC Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 285,603	\$ 240,271	\$ (45,332)
Investment income	-	869	869
Total revenues	<u>285,603</u>	<u>241,140</u>	<u>(44,463)</u>
Expenditures:			
Public safety	<u>307,068</u>	<u>297,524</u>	<u>9,544</u>
Excess (deficiency) of revenues over (under) expenditures	(21,465)	(56,384)	(34,919)
Fund balance at beginning of year	<u>21,465</u>	<u>21,465</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (34,919)</u>	<u>\$ (34,919)</u>

CALCASIEU PARISH POLICE JURY
Drug Court Program
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 252	\$ 4,480
Investments	465	-
Interest receivable	52	-
Due from other governmental units	71,355	10,313
Total assets	\$ 72,124	\$ 14,793
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 16,303	\$ 1,977
Accrued liabilities	3,113	1,226
Due to other funds	17,999	12,000
Total liabilities	37,415	15,203
Fund balance:		
Unreserved-undesignated	34,709	(410)
Total liabilities and fund balance	\$ 72,124	\$ 14,793

CALCASIEU PARISH POLICE JURY
Drug Court Program
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 310,617	\$ 61,875
Investment income	463	7
Total revenues	<u>311,080</u>	<u>61,882</u>
Expenditures:		
Current:		
Public safety	<u>316,193</u>	<u>62,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,113)</u>	<u>(410)</u>
Other financing sources (uses):		
Operating transfers in	<u>40,232</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	35,119	(410)
Fund balance at beginning of year	<u>(410)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 34,709</u>	<u>\$ (410)</u>

CALCASIEU PARISH POLICE JURY
Drug Court Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 289,014	\$ 249,575	\$ (39,439)
Investment income	-	460	460
Total revenues	<u>289,014</u>	<u>250,035</u>	<u>(38,979)</u>
Expenditures:			
Public safety	<u>329,246</u>	<u>300,073</u>	<u>29,173</u>
Excess (deficiency) of revenues over (under) expenditures	(40,232)	(50,038)	(9,806)
Other financing sources (uses):			
Operating transfers in	<u>40,232</u>	<u>40,232</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(9,806)	(9,806)
Fund balance at beginning of year	<u>(7,567)</u>	<u>(7,567)</u>	<u>-</u>
Fund balance at end of year	<u>\$ (7,567)</u>	<u>\$ (17,373)</u>	<u>\$ (9,806)</u>

CALCASIEU PARISH POLICE JURY
Project Impact Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 28,211	\$ 10,052
Investments	116,620	-
Interest receivable	487	-
Due from other governmental units	-	48,500
Total assets	<u>\$ 145,318</u>	<u>\$ 58,552</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 80,740	\$ 975
Due to other governmental units	3,143	-
Due to other funds	7,400	23,796
Total liabilities	<u>91,283</u>	<u>24,771</u>
Fund balance:		
Unreserved-undesignated	<u>54,035</u>	<u>33,781</u>
Total liabilities and fund balance	<u>\$ 145,318</u>	<u>\$ 58,552</u>

CALCASIEU PARISH POLICE JURY
Project Impact Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 237,963	\$ 92,323
Investment income	2,126	-
Miscellaneous revenue	<u>18,045</u>	<u>-</u>
Total revenues	258,134	92,323
Expenditures:		
Current:		
Public safety	<u>237,880</u>	<u>42,691</u>
Excess (deficiency) of revenues over (under) expenditures	20,254	49,632
Fund balance at beginning of year	<u>33,781</u>	<u>(15,851)</u>
Fund balance at end of year	<u>\$ 54,035</u>	<u>\$ 33,781</u>

CALCASIEU PARISH POLICE JURY

Project Impact Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

Budget and Actual

For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 173,625	\$ 298,615	\$ 124,990
Investment income	-	1,207	1,207
Miscellaneous revenues	-	18,045	18,045
Total revenues	<u>173,625</u>	<u>317,867</u>	<u>144,242</u>
Expenditures:			
Current:			
Public safety	<u>173,625</u>	<u>157,139</u>	<u>16,486</u>
Excess (deficiency) of revenues over (under) expenditures	-	160,728	160,728
Fund balance at beginning of year	<u>(23,728)</u>	<u>(23,728)</u>	<u>-</u>
Fund balance at end of year	<u>\$ (23,728)</u>	<u>\$ 137,000</u>	<u>\$ 160,728</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Emergency Response Training Center
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 2,617	\$ 11,296
Investments	5,610	-
Interest receivable	74	-
Total assets	\$ 8,301	\$ 11,296
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 7,136	\$ 2,025
Accrued liabilities	1,716	638
Total liabilities	8,852	2,663
Fund balance:		
Unreserved-undesignated	(551)	8,633
Total liabilities and fund balance	\$ 8,301	\$ 11,296

CALCASIEU PARISH POLICE JURY
Calcasieu Emergency Response Training Center
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Charges for services	\$ 61,091	\$ 132,284
Investment income	380	3,173
Sale of assets	2,610	-
Miscellaneous revenues	1,069	204
Total revenues	<u>65,150</u>	<u>135,661</u>
Expenditures:		
Current:		
Public safety	160,951	189,697
Capital outlay	76,507	109,347
Total expenditures	<u>237,458</u>	<u>299,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(172,308)</u>	<u>(163,383)</u>
Other financing sources (uses):		
Operating transfers in	<u>163,124</u>	<u>116,169</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,184)	(47,214)
Fund balance at beginning of year	<u>8,633</u>	<u>55,847</u>
Fund balance at end of year	<u>\$ (551)</u>	<u>\$ 8,633</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Emergency Response Training Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 65,100	\$ 61,091	\$ (4,009)
Investment income	2,500	336	(2,164)
Miscellaneous revenues	-	3,679	3,679
Total revenues	<u>67,600</u>	<u>65,106</u>	<u>(2,494)</u>
Expenditures:			
Current:			
Public safety	163,988	155,906	8,082
Capital outlay	73,000	76,507	(3,507)
Total expenditures	<u>236,988</u>	<u>232,413</u>	<u>4,575</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(169,388)</u>	<u>(167,307)</u>	<u>2,081</u>
Other financing sources (uses):			
Operating transfers in	<u>163,000</u>	<u>163,124</u>	<u>124</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,388)	(4,183)	2,205
Fund balance at beginning of year	<u>11,180</u>	<u>11,180</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,792</u>	<u>\$ 6,997</u>	<u>\$ 2,205</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Road and Drainage Trust Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 408,587	\$ 908,910
Investments	2,054,001	739,522
Receivables (net of allowances for uncollectibles):		
Taxes	1,000,000	1,000,000
Interest receivable	11,315	10,743
Total assets	\$ 3,473,903	\$ 2,659,175
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 29,314	\$ 5,237
Due to component units	-	62,952
Deferred revenues	1,000,000	1,000,000
Total liabilities	1,029,314	1,068,189
Fund balance:		
Unreserved-undesignated	2,444,589	1,590,986
Total liabilities and fund balance	\$ 3,473,903	\$ 2,659,175

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Road and Drainage Trust Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,000,000	\$ 1,000,000
Investment income	<u>104,057</u>	<u>115,204</u>
Total revenues	<u>1,104,057</u>	<u>1,115,204</u>
Expenditures:		
Current:		
Public works	<u>162,024</u>	<u>696,063</u>
Excess (deficiency) of revenues over (under) expenditures	<u>942,033</u>	<u>419,141</u>
Other financing sources (uses):		
Operating transfers out	<u>(88,430)</u>	<u>(114,113)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	853,603	305,028
Fund balance at beginning of year	<u>1,590,986</u>	<u>1,285,958</u>
Fund balance at end of year	<u>\$ 2,444,589</u>	<u>\$ 1,590,986</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Road and Drainage Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	-	88,430	88,430
Total revenues	<u>1,000,000</u>	<u>1,088,430</u>	<u>88,430</u>
Expenditures:			
Current:			
Public works	<u>1,541,555</u>	<u>200,900</u>	<u>1,340,655</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(541,555)</u>	<u>887,530</u>	<u>1,429,085</u>
Other financing sources (uses):			
Operating transfers out	<u>-</u>	<u>(88,430)</u>	<u>(88,430)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(541,555)	799,100	1,340,655
Fund balance at beginning of year	<u>1,659,176</u>	<u>1,659,176</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,117,621</u>	<u>\$ 2,458,276</u>	<u>\$ 1,340,655</u>

CALCASIEU PARISH POLICE JURY
Riverboat Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 2,740,610	\$ 87,613
Investments	11,329,096	11,515,522
Interest receivable	61,054	88,432
Other receivable	416,345	516,504
Total assets	\$ 14,547,105	\$ 12,208,071
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 286,525	\$ -
Due to component units	69,302	-
Retainage payable	3,832	-
Total liabilities	359,659	-
Fund balance:		
Unreserved-undesignated	14,187,446	12,208,071
Total liabilities and fund balance	\$ 14,547,105	\$ 12,208,071

CALCASIEU PARISH POLICE JURY
Riverboat Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 537,203	\$ 525,595
Gaming revenues	<u>5,799,888</u>	<u>6,350,464</u>
Total revenues	<u>6,337,091</u>	<u>6,876,059</u>
Expenditures:		
Current:		
Public works	<u>2,330,170</u>	<u>2,274,338</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,006,921</u>	<u>4,601,721</u>
Other financing sources (uses):		
Operating transfer out	(1,777,546)	(1,793,159)
Operating transfers to component units	<u>(250,000)</u>	<u>(250,000)</u>
Total other financing sources (uses):	<u>(2,027,546)</u>	<u>(2,043,159)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,979,375	2,558,562
Fund balance at beginning of year	<u>12,208,071</u>	<u>9,649,509</u>
Fund balance at end of year	<u>\$ 14,187,446</u>	<u>\$ 12,208,071</u>

CALCASIEU PARISH POLICE JURY
Riverboat Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Gaming revenues	\$ 4,375,000	\$ 5,900,047	\$ 1,525,047
Investment income	300,050	445,093	145,043
Total revenues	<u>4,675,050</u>	<u>6,345,140</u>	<u>1,670,090</u>
Expenditures:			
Current:			
Public works	<u>5,844,082</u>	<u>1,970,512</u>	<u>3,873,570</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,169,032)</u>	<u>4,374,628</u>	<u>5,543,660</u>
Other financing sources (uses):			
Operating transfer out	(1,777,546)	(1,777,546)	-
Operating transfers to component units	<u>(250,000)</u>	<u>(250,000)</u>	-
Total other financing sources (uses):	<u>(2,027,546)</u>	<u>(2,027,546)</u>	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(3,196,578)</u>	<u>2,347,082</u>	<u>5,543,660</u>
Fund balance at beginning of year	<u>11,694,396</u>	<u>11,694,396</u>	-
Fund balance at end of year	<u>\$ 8,497,818</u>	<u>\$ 14,041,478</u>	<u>\$ 5,543,660</u>

CALCASIEU PARISH POLICE JURY
Delta Downs Gaming Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 683,494	\$ -
Investments	2,825,400	-
Interest receivable	13,514	-
Other receivables	310,409	-
Total Assets	\$ 3,832,817	\$ -
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	\$ 3,832,817	\$ -

CALCASIEU PARISH POLICE JURY
Delta Downs Gaming Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 73,318	\$ -
Gaming revenue	<u>3,759,523</u>	<u>-</u>
Total revenues	<u>3,832,841</u>	<u>-</u>
Expenditures:		
Other expenditures	<u>24</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	3,832,817	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,832,817</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
Delta Downs Gaming Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Gaming revenues	\$ 3,000,000	\$ 3,449,114	\$ 449,114
Investment income	30,100	51,052	20,952
Total revenues	<u>3,030,100</u>	<u>3,500,166</u>	<u>470,066</u>
Expenditures:			
Current:			
Public works	<u>100</u>	<u>24</u>	<u>76</u>
Excess (deficiency) of revenues over (under) expenditures	3,030,000	3,500,142	470,142
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,030,000</u>	<u>\$ 3,500,142</u>	<u>\$ 470,142</u>

CALCASIEU PARISH POLICE JURY
Riverboat Recreation Endowment Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 196,222	\$ 36,851
Investments	811,143	968,376
Interest receivable	4,535	7,679
Total assets	<u>\$ 1,011,900</u>	<u>\$ 1,012,906</u>
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	<u>\$ 1,011,900</u>	<u>\$ 1,012,906</u>

CALCASIEU PARISH POLICE JURY
Riverboat Recreation Endowment Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 43,062	\$ 56,841
Expenditures:		
Current:		
Culture and recreation	44,068	50,030
Excess (deficiency) of revenues over (under) expenditures	<u>(1,006)</u>	<u>6,811</u>
Fund balance at beginning of year	<u>1,012,906</u>	<u>1,006,095</u>
Fund balance at end of year	<u>\$ 1,011,900</u>	<u>\$ 1,012,906</u>

CALCASIEU PARISH POLICE JURY
Riverboat Recreation Endowment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	<u>\$ 45,030</u>	<u>\$ 36,670</u>	<u>\$ (8,360)</u>
Expenditures:			
Current:			
Culture and recreation	<u>45,030</u>	<u>44,068</u>	<u>962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(7,398)</u>	<u>(7,398)</u>
Fund balance at beginning of year	<u>1,012,905</u>	<u>1,012,905</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,012,905</u>	<u>\$ 1,005,507</u>	<u>\$ (7,398)</u>

CALCASIEU PARISH POLICE JURY
Library Debt Service Reduction Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 165,743	\$ 30
Investments	836,092	992,082
Interest receivable	<u>4,595</u>	<u>7,888</u>
Total assets	<u>\$ 1,006,430</u>	<u>\$ 1,000,000</u>
LIABILITIES AND FUND BALANCE		
<i>Fund balance:</i>		
Unreserved-undesignated	<u>\$ 1,006,430</u>	<u>\$ 1,000,000</u>

CALCASIEU PARISH POLICE JURY
Library Debt Service Reduction Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 43,002	\$ 57,365
 Other financing sources (uses):		
Operating transfers to component units	(36,572)	(56,716)
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,430	649
 Fund balance at beginning of year	<u>1,000,000</u>	<u>999,351</u>
 Fund balance at end of year	<u>\$ 1,006,430</u>	<u>\$ 1,000,000</u>

CALCASIEU PARISH POLICE JURY
Library Debt Service Reduction Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 40,000	\$ 36,685	\$ (3,315)
 Other financing sources (uses):			
Operating transfers to component units	(40,000)	(36,613)	3,387
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	72	72
 Fund balance at beginning of year	1,000,000	1,000,000	-
 Fund balance at end of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,072</u>	<u>\$ 72</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Law Library Commission
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 22,893	\$ 9,002
Investments	85,246	119,190
Interest receivable	465	943
Total assets	\$ 108,604	\$ 129,135
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 919	\$ 5,794
Fund balance:		
Unreserved-undesignated	107,685	123,341
Total liabilities and fund balance	\$ 108,604	\$ 129,135

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Law Library Commission
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Fines and forfeitures	\$ 46,252	\$ 42,840
Investment income	4,762	7,668
Miscellaneous revenue	436	-
Total revenues	<u>51,450</u>	<u>50,508</u>
Expenditures:		
Other expenditures	<u>67,106</u>	<u>76,819</u>
Excess (deficiency) of revenues over (under) expenditures	(15,656)	(26,311)
Fund balance at beginning of year	<u>123,341</u>	<u>149,652</u>
Fund balance at end of year	<u>\$ 107,685</u>	<u>\$ 123,341</u>

CALCASIEU PARISH POLICE JURY
Calcasieu Parish Law Library Commission
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and foreitures	\$ 47,000	\$ 46,252	\$ (748)
Investment income	5,000	4,091	(909)
Miscellaneous revenues	-	436	436
Total revenues	<u>52,000</u>	<u>50,779</u>	<u>(1,221)</u>
Expenditures:			
Other expenditures	<u>79,777</u>	<u>71,505</u>	<u>8,272</u>
Excess (deficiency) of revenues over (under) expenditures	(27,777)	(20,726)	7,051
Fund balance at beginning of year	<u>124,136</u>	<u>124,136</u>	<u>-</u>
Fund balance at end of year	<u>\$ 96,359</u>	<u>\$ 103,410</u>	<u>\$ 7,051</u>

CALCASIEU PARISH POLICE JURY
Civilian Airport fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 12,220	\$ 32,461
Investments	50,515	42,334
Interest receivable	277	398
Total assets	\$ 63,012	\$ 75,193
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	\$ 63,012	\$ 75,193

CALCASIEU PARISH POLICE JURY
Civilian Airport Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 2,822	\$ 3,910
Expenditures:		
Other expenditures	3	18
Excess (deficiency) of revenues over (under) expenditures	<u>2,819</u>	<u>3,892</u>
Other financing sources (uses):		
Operating transfers out	<u>(15,000)</u>	<u>(12,500)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(12,181)	(8,608)
Fund balance at beginning of year	<u>75,193</u>	<u>83,801</u>
Fund balance at end of year	<u>\$ 63,012</u>	<u>\$ 75,193</u>

CALCASIEU PARISH POLICE JURY
Civilian Airport Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

Budget and Actual

For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 4,000	\$ 2,424	\$ (1,576)
Expenditures:			
Other expenditures	30	3	27
Excess (deficiency) of revenues over (under) expenditures	<u>3,970</u>	<u>2,421</u>	<u>(1,549)</u>
Other financing sources (uses):			
Operating transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,030)	(12,579)	(1,549)
Fund balance at beginning of year	<u>75,193</u>	<u>75,193</u>	<u>-</u>
Fund balance at end of year	<u>\$ 64,163</u>	<u>\$ 62,614</u>	<u>\$ (1,549)</u>

CALCASIEU PARISH POLICE JURY
Port Industrial Park Development Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 3,920	\$ 12,687
Investments	16,205	6,716
Interest receivable	<u>89</u>	<u>53</u>
Total assets	<u>\$ 20,214</u>	<u>\$ 19,456</u>
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	<u>\$ 20,214</u>	<u>\$ 19,456</u>

CALCASIEU PARISH POLICE JURY
Port Industrial Park Development Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	<u>\$ 842</u>	<u>\$ 865</u>
Expenditures:		
Finance and administrative	<u>84</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>758</u>	<u>855</u>
Fund balance at beginning of year	<u>19,456</u>	<u>18,601</u>
Fund balance at end of year	<u>\$ 20,214</u>	<u>\$ 19,456</u>

CALCASIEU PARISH POLICE JURY
Port Industrial Park Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 1,200	\$ 714	\$ (486)
Expenditures:			
Capital outlay	10,000	-	10,000
Finance and administrative	15	84	(69)
Total expenditures	<u>10,015</u>	<u>84</u>	<u>9,931</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>(8,815)</u>	<u>630</u>	<u>9,445</u>
 Fund balance at beginning of year	<u>19,456</u>	<u>19,456</u>	<u>-</u>
 Fund balance at end of year	<u>\$ 10,641</u>	<u>\$ 20,086</u>	<u>\$ 9,445</u>

CALCASIEU PARISH POLICE JURY
Economic Development Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 22,024	\$ 29,048
Investments	91,041	31,753
Interest receivable	473	247
Total Assets	\$ 113,538	\$ 61,048
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	\$ 113,538	\$ 61,048

CALCASIEU PARISH POLICE JURY
Economic Development Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 48,750	\$ 47,653
Investment income	<u>3,743</u>	<u>1,535</u>
Total revenues	<u>52,493</u>	<u>49,188</u>
 Expenditures:		
Economic development	<u>3</u>	<u>11</u>
 Excess (deficiency) of revenues over expenditures	52,490	49,177
 Fund balance at beginning of year	<u>61,048</u>	<u>11,871</u>
 Fund balance at end of year	<u>\$ 113,538</u>	<u>\$ 61,048</u>

CALCASIEU PARISH POLICE JURY
Economic Development Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 48,588	\$ 48,750	\$ 162
Investment income	<u>1,700</u>	<u>3,025</u>	<u>1,325</u>
Total revenues	50,288	51,775	1,487
Expenditures:			
Economic development	<u>25</u>	<u>3</u>	<u>22</u>
Excess (deficiency) of revenue over expenditures	50,263	51,772	1,509
Fund balance at beginning of year	<u>61,048</u>	<u>61,048</u>	<u>-</u>
Fund balance at end of year	<u>\$ 111,311</u>	<u>\$ 112,820</u>	<u>\$ 1,509</u>

CALCASIEU PARISH POLICE JURY
Special Service District Improvement Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ -	\$ 235
Expenditures:		
Current:		
Public works	-	19,570
Excess (deficiency) of revenues over (under) expenditures	-	(19,335)
Fund balance at beginning of year	-	19,335
Fund balance at end of year	\$ -	\$ -

Debt
Service Funds

DEBT SERVICE FUNDS

PAVING ASSESSMENT FUND

The Paving Assessment Fund is used to account for assessments levied against properties deemed to benefit from public improvements that have been financed by paving certificates of indebtedness. The proceeds from the assessments are used for the payment of long-term debt principal, interest and other related costs incurred by the sale of paving certificates of indebtedness.

1992 SALES TAX ROAD IMPROVEMENT FUND

The 1992 Sales Tax Road Improvement Fund is used to accumulate monies for payment of principal and interest on the revenue bonds dated July 15, 1994. The bonds were issued for the purpose of blacktopping parish roads within District 4-A. The bonds were paid off in 2002.

CALCASIEU PARISH POLICE JURY

Debt Service Funds

Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

	Paving Assessments		Totals
	Fund	2002	
ASSETS			
Cash	\$ 157,517	157,517	165,810
Receivable (net of allowances for uncollectibles):			
Special assessments	119,783	119,783	180,004
Restricted assets:			
Cash	-	-	387,569
Investments	-	-	1,236,739
Interest receivable	-	-	12,385
Total assets	\$ 277,300	277,300	1,982,507

LIABILITIES AND FUND BALANCES

Liabilities:			
Accounts payable	\$ -	-	13
Due to component units	11,572	11,572	3,495
Advances from other funds	95,727	95,727	124,665
Deferred revenues	107,910	107,910	161,241
Total liabilities	215,209	215,209	289,414
Fund balances:			
Reserved for debt service	62,091	62,091	1,693,093
Total liabilities and fund balances	\$ 277,300	277,300	1,982,507

CALCASIEU PARISH POLICE JURY

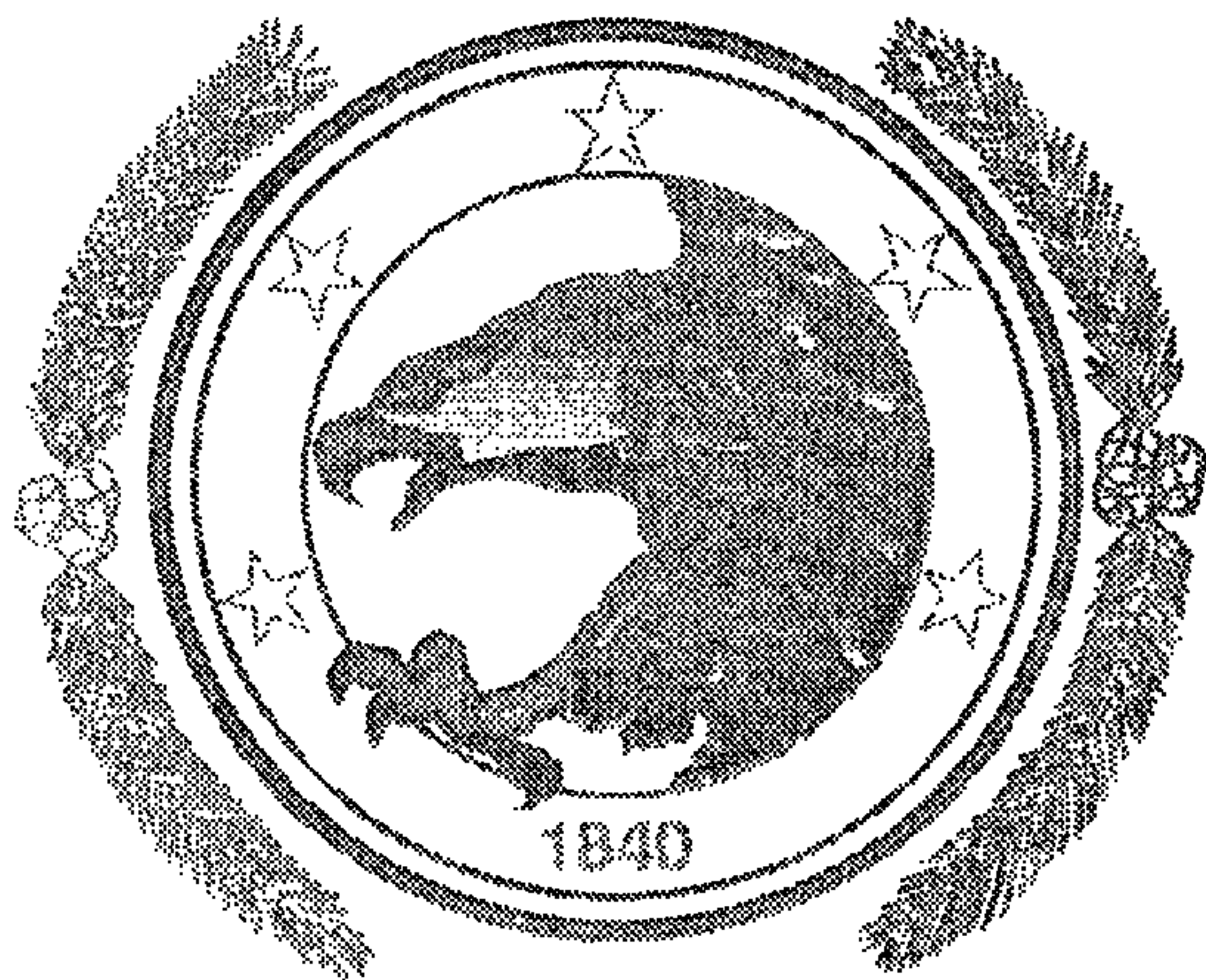
Debt Service Funds

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**

For the fiscal year ended December 31, 2002

(With comparative totals for December 31, 2001)

	Paving		1992 Sales Tax		Totals	
	Fund	Assessments	Improvement	Road	2002	2001
Revenues:						
Special assessments levied	\$ 59,370	-	-	-	59,370	77,272
Interest received on assessments	27,465	-	-	-	27,465	23,380
Investment income	2,032	4,139	-	-	6,171	10,165
Total revenues	88,867	4,139	-	-	93,006	110,817
Expenditures						
Finance and administrative	4,256	-	-	-	4,256	4,231
Debt service:						
Principal	61,861	3,750,000	-	-	3,811,861	3,838,103
Interest and fiscal charges	14,813	46,548	-	-	61,361	257,264
Total expenditures	80,930	3,796,548	-	-	3,877,478	4,099,598
Excess (deficiency) of revenues over (under) expenditures	7,937	(3,792,409)	-	-	(3,784,472)	(3,988,781)
Other financing sources (uses):						
Operating transfers in	-	2,155,296	-	-	2,155,296	3,979,518
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,937	(1,637,113)	-	-	(1,629,176)	(9,263)
Fund balance at beginning of year	55,980	1,637,113	-	-	1,693,093	1,702,356
Residual equity transfer	(1,826)	-	-	-	(1,826)	-
Fund balance at end of year	\$ 62,091	-	-	-	62,091	1,693,093



CALCASIEU PARISH POLICE JURY
Paving Assessment Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 157,517	\$ 165,390
Receivables (net of allowances for uncollectibles):		
Special assessments	119,783	180,004
Total assets	\$ 277,300	\$ 345,394
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ 13
Due to component units	11,572	3,495
Advances from other funds	95,727	124,665
Deferred revenues	107,910	161,241
Total liabilities	215,209	289,414
Fund balance:		
Reserved for debt service	62,091	55,980
Total liabilities and fund balance	\$ 277,300	\$ 345,394

CALCASIEU PARISH POLICE JURY
Paving Assessment Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Special assessments levied	\$ 59,370	\$ 77,272
Interest received on assessments	27,465	23,380
Investment income	<u>2,032</u>	<u>4,936</u>
Total revenues	<u>88,867</u>	<u>105,588</u>
Expenditures:		
General government:		
Finance and administrative	4,256	4,231
Debt service:		
Principal	61,861	68,103
Interest and fiscal charges	<u>14,813</u>	<u>18,760</u>
Total expenditures	<u>80,930</u>	<u>91,094</u>
Excess (deficiency) of revenues over (under) expenditures	7,937	14,494
Fund balance at beginning of year	55,980	41,486
Residual equity transfer	<u>(1,826)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 62,091</u>	<u>\$ 55,980</u>

CALCASIEU PARISH POLICE JURY
1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

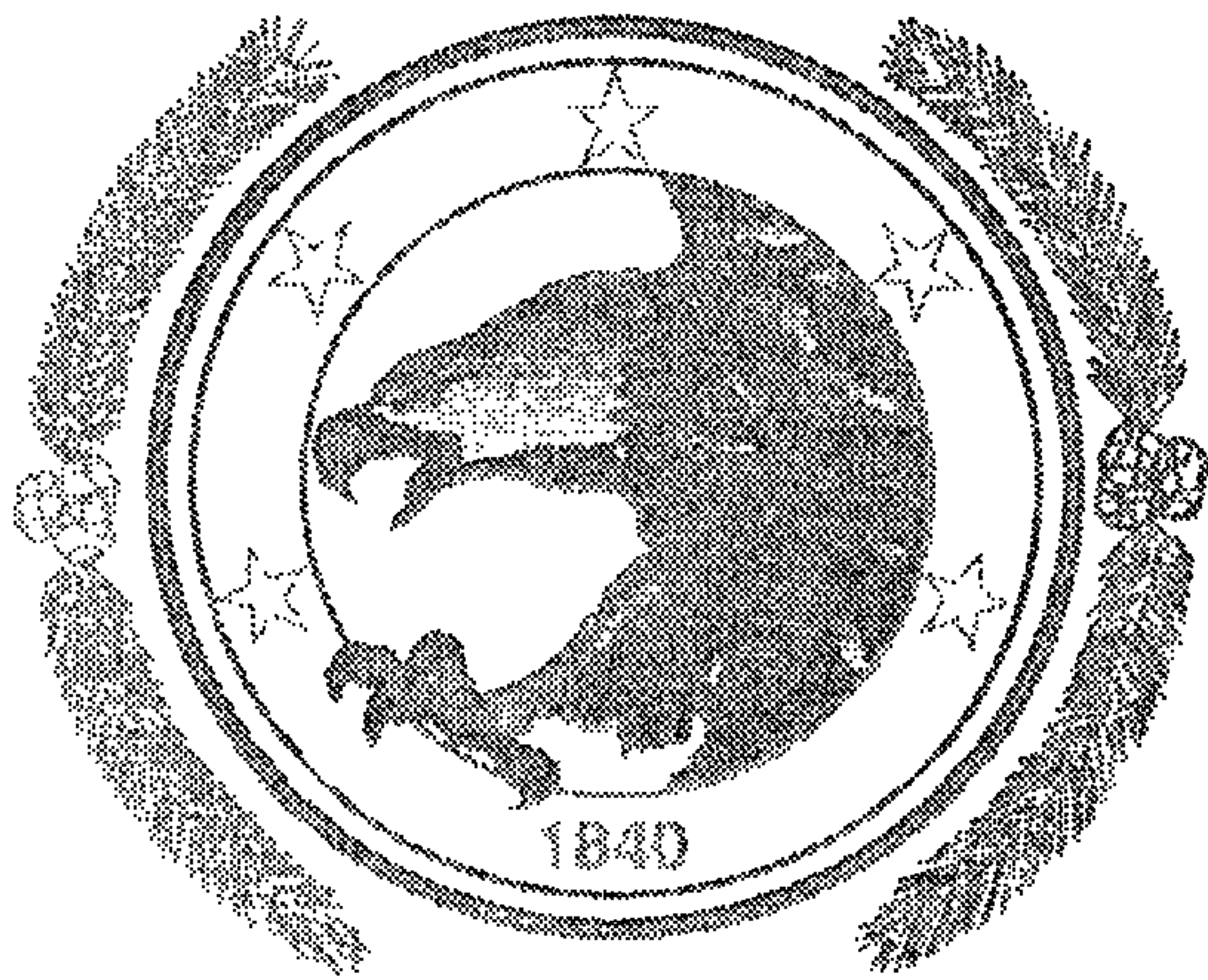
	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ -	\$ 420
Restricted assets:		
Cash	-	387,569
Investments	-	1,236,739
Interest receivable	-	12,385
Total assets	<u>\$ -</u>	<u>\$ 1,637,113</u>
LIABILITIES AND FUND BALANCE		
Fund balance:		
Reserved for debt service	<u>\$ -</u>	<u>\$ 1,637,113</u>

CALCASIEU PARISH POLICE JURY
1992 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ <u>4,139</u>	\$ <u>5,229</u>
Expenditures:		
Debt service:		
Principal	3,750,000	3,770,000
Interest and fiscal charges	<u>46,548</u>	<u>238,504</u>
Total expenditures	<u>3,796,548</u>	<u>4,008,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,792,409)</u>	<u>(4,003,275)</u>
Other financing sources (uses):		
Operating transfers in	<u>2,155,296</u>	<u>3,979,518</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,637,113)	(23,757)
Fund balance at beginning of year	<u>1,637,113</u>	<u>1,660,870</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,637,113</u>

CALCASIEU PARISH POLICE JURY
1992 Sales Tax Road Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 5,000	\$ 4,139	\$ (861)
Expenditures:			
Debt service:			
Principal	3,750,000	3,750,000	-
Interest and fiscal charges	150,000	46,549	103,451
Total expenditures	<u>3,900,000</u>	<u>3,796,549</u>	<u>103,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,895,000)</u>	<u>(3,792,410)</u>	<u>102,590</u>
Other financing sources (uses):			
Operating transfers in	<u>2,237,297</u>	<u>2,155,296</u>	<u>(82,001)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,657,703)	(1,637,114)	20,589
Fund balance at beginning of year	<u>1,637,114</u>	<u>1,637,114</u>	<u>-</u>
Fund balance at end of year	<u>\$ (20,589)</u>	<u>\$ -</u>	<u>\$ 20,589</u>



**Capital
Projects Funds**

10/1/20

10/1/20

10/1/20

10/1/20

10/1/20

10/1/20

10/1/20

CAPITAL PROJECTS FUNDS

COURTHOUSE COMPLEX FUND

The Courthouse Complex Fund is used to account for the construction of new facilities, the renovation of the existing parish courthouse and major renovation to the Calcasieu Parish Police Jury Administrative Building.

1992 SALES TAX ROAD IMPROVEMENT FUND

The 1992 Sales Tax Road Improvement Fund is used to account for two-thirds of the 1.5 percent (1.5%) sales tax approved by the voters in 1992 and designated for the blacktopping of all parish roads defined as "primary" roads in the tax proposal covenant resolution for Sales Tax District 4-A which encompasses Wards 2 through 8. The collection of this tax ended September 30, 2002.

2002 SALES TAX ROAD IMPROVEMENT FUND

The 2002 Sales Tax Road Improvement Fund is used to account for the collection and use of the 1.25 percent (1.25%) sales tax approved by the voters in 2002. This tax is dedicated for the use of improving, resurfacing and maintaining parish roads; enhancing the quality of parish road drainage; constructing and improving arterial transportation routes and major intersections; and providing additional funding for the rural transportation system.

HEALTH UNIT CONSTRUCTION FUND

The Health Unit Construction Fund is used to account for the construction costs of major renovations and additions to the Health Unit, as well as construction of a new lab. The primary source of revenue is transfers from the Health Unit Special Revenue Fund.

PARKS CAPITAL IMPROVEMENT FUND

The Parks Capital Improvement Fund accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects come from grants from the Riverboat Fund as well as other intergovernmental grants.

PUBLIC WORKS MAINTENANCE FACILITY FUND

The Public Works Maintenance Facility Fund is used to account for construction of the maintenance facilities of public works. The primary source of revenue is transfers from the Public Works Fund.

MULTIPURPOSE CENTER FUND

The Multipurpose Center Fund is used to account for continued renovation and general improvement needs related to the Multipurpose Center and other facilities such as health services, social services, and similar functions.

MULLER'S BUILDING RENOVATIONS FUND

The Muller's Building Renovation Fund was created to account for expenditures relating to the renovation of the Muller's Building. The building was donated to the Calcasieu Parish Police Jury in 1995 by the Muller family.

JUVENILE JUSTICE CONSTRUCTION FUND

The Juvenile Justice Construction Fund is used to account for the construction of a training and education center for the Office of Juvenile Justice Services. This project is federally funded through a pass through grant of the Louisiana Commission on Law Enforcement.

SENIOR CITIZENS CENTER FUND

The Senior Citizens Center Fund was used to account for the construction of a facility to be used for senior activities as well as the administrative offices of the Office of Community Services division of the Calcasieu Parish Police Jury.

CALCASIEU PARISH POLICE JURY

Capital Project Funds
Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

	Courthouse Complex Fund	1992 Sales Tax Road Improve- ment Fund	2002 Sales Tax Road Improve- ment Fund	Health Unit Construction Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund	Multi-purpose Fund
ASSETS							
Cash	\$ 35,958	2,999,516	365,514	95,596	252,214	45,948	41,059
Investments	148,648	11,855,854	1,560,512	395,180	1,319,171	189,940	169,730
Receivable (net of allowances for uncollectibles):							
Taxes	-	-	1,159,574	-	-	-	-
Interest receivable	958	64,712	4,278	3,166	8,838	1,049	954
Due from other governmental units	-	-	-	-	197,101	-	-
Restricted assets:							
Cash	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Total assets	\$ 185,564	14,920,082	3,089,878	493,942	1,777,324	236,937	211,743
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 52,257	26,431	44,654	166,406	340,217	-	-
Retainage payable	281,546	44,739	-	190,558	31,486	-	-
Total liabilities	<u>333,803</u>	<u>71,170</u>	<u>44,654</u>	<u>356,964</u>	<u>371,703</u>	<u>-</u>	<u>-</u>
Fund balances:							
Reserved for encumbrances	-	1,273,381	-	-	155,850	3,665	-
Unreserved-undesignated	<u>(148,239)</u>	<u>13,575,531</u>	<u>3,045,224</u>	<u>136,978</u>	<u>1,249,771</u>	<u>233,272</u>	<u>211,743</u>
Total fund balances	<u>(148,239)</u>	<u>14,848,912</u>	<u>3,045,224</u>	<u>136,978</u>	<u>1,405,621</u>	<u>236,937</u>	<u>211,743</u>
Total liabilities and fund balances	\$ 185,564	14,920,082	3,089,878	493,942	1,777,324	236,937	211,743

(continued)

CALCASIEU PARISH POLICE JURY

Capital Project Funds

Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

ASSETS	Mutlers	Juvenile Justice	Senior	Totals	
	Building Renovation Fund	Construction Fund	Citizens Center	2002	2001
Cash	\$ 13,048	11,303	2,944	3,863,100	2,261,060
Investments	53,937	16,147	12,168	15,721,287	10,727,848
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	1,159,574	1,073,103
Interest receivable	293	263	45	84,556	92,483
Due from other governmental units	-	3,072	-	200,173	90,454
Restricted assets:					
Cash	-	-	-	-	568,437
Investments	-	-	-	-	2,460,000
Interest receivable	-	-	-	-	2,471
Total assets	\$ 67,278	30,785	15,157	21,028,690	17,275,856
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	38,356	-	668,321	738,905
Retainage payable	-	67,968	-	616,297	208,298
Total liabilities	-	106,324	-	1,284,618	947,203
Fund balances:					
Reserved for encumbrances	-	-	5,750	1,438,646	139,854
Unreserved-undesignated	67,278	(75,539)	9,407	18,305,426	16,188,799
Total fund balances	67,278	(75,539)	15,157	19,744,072	16,328,653
Total liabilities and fund balances	\$ 67,278	30,785	15,157	21,028,690	17,275,856

CALCASIEU PARISH POLICE JURY
Capital Project Funds

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**
For the fiscal year ended December 31, 2002
(With comparative totals for December 31, 2001)

	Courthouse Complex Fund	1992 Sales Tax Road Improve- ment Fund	2002 Sales Tax Road Improve- ment Fund	Health Unit Construction Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund	Multi-purpose Center Fund
Revenues:							
Taxes:							
Sales	-	7,998,386	3,071,139	-	-	-	-
Intergovernmental revenues	-	-	-	-	155,228	-	-
Investment income	37,491	494,535	18,746	65,737	9,968	10,199	9,257
Miscellaneous revenues	2,100	-	-	-	393,261	-	-
Total revenues	39,591	8,492,921	3,089,885	65,737	558,457	10,199	9,257
Expenditures							
Public safety	-	-	-	-	-	-	-
Public works	-	533,011	44,661	-	-	-	-
Capital outlay	3,296,418	1,777,346	-	2,815,388	1,354,483	12,464	-
Other expenditures	18,293	-	-	-	109	9	10
Total expenditures	3,314,711	2,310,357	44,661	2,815,388	1,354,592	12,473	10
Excess (deficiency) of revenues over (under) expenditures	(3,275,120)	6,182,564	3,045,224	(2,749,651)	(796,135)	(2,274)	9,247
Other financing sources (uses):							
Operating transfers in	1,800,000	-	-	-	2,201,756	-	-
Operating transfers out	-	(2,155,296)	-	-	-	-	(15,000)
Total other financing sources (uses)	1,800,000	(2,155,296)	-	-	2,201,756	-	(15,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,475,120)	4,027,268	3,045,224	(2,749,651)	1,405,621	(2,274)	(5,753)
Fund balance at beginning of year	1,326,881	10,821,644	-	2,886,629	-	239,211	217,496
Fund balance at end of year	\$ (148,239)	14,848,912	3,045,224	136,978	1,405,621	236,937	211,743

(continued)

CALCASIEU PARISH POLICE JURY

Capital Project Funds

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**

**For the fiscal year ended December 31, 2002
(With comparative totals for December 31, 2001)**

	Mullers Building Renovation Fund	Juvenile Justice Construction Fund	Senior Citizen Center Construction Fund	Totals
				2002
				2001
Revenues:				
Taxes:				
Sales	-	-	-	9,652,641
Intergovernmental revenues	-	119,304	-	318,110
Investment income	2,691	15,553	157	772,671
Miscellaneous revenues	6,090	-	-	6,590
Total revenues	8,781	134,857	157	10,750,012
Expenditures				
Public safety	-	24,324	-	24,324
Public works	-	-	-	577,672
Capital outlay	-	1,278,584	-	10,534,683
Other expenditures	503	-	-	18,924
Total expenditures	503	1,302,908	-	11,155,603
Excess (deficiency) of revenues over (under) expenditures	8,278	(1,168,051)	157	4,420,895
Other financing sources (uses):				
Operating transfers in	-	314,720	15,000	4,331,476
Operating transfers out	-	-	-	(3,979,518)
Total other financing sources (uses)	-	314,720	15,000	772,720
Excess (deficiency) of revenues and other financing sources over (under) expenditures	8,278	(853,331)	15,157	5,193,615
Fund balance at beginning of year	59,000	777,792	-	11,135,038
Fund balance at end of year	67,278	(75,539)	15,157	16,328,653

CALCASIEU PARISH POLICE JURY
Courthouse Complex Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 35,958	\$ 184,045
Investments	148,648	1,541,604
Interest receivable	958	17,668
Total assets	\$ 185,564	\$ 1,743,317
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 52,257	\$ 295,734
Retainage payable	281,546	120,702
Total liabilities	333,803	416,436
Fund balance:		
Unreserved-undesignated	(148,239)	1,326,881
Total liabilities and fund balance	\$ 185,564	\$ 1,743,317

CALCASIEU PARISH POLICE JURY
Courthouse Complex Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 37,491	\$ 186,215
Miscellaneous revenue	<u>2,100</u>	<u>500</u>
Total revenues	<u>39,591</u>	<u>186,715</u>
Expenditures:		
Capital outlay	3,296,418	2,814,991
Other expenditures	<u>18,293</u>	<u>16,881</u>
Total expenditures	<u>3,314,711</u>	<u>2,831,872</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,275,120)</u>	<u>(2,645,157)</u>
Other financing sources (uses):		
Operating transfers in	<u>1,800,000</u>	<u>1,550,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,475,120)	(1,095,157)
Fund balance at beginning of year	<u>1,326,881</u>	<u>2,422,038</u>
Fund balance at end of year	<u>\$ (148,239)</u>	<u>\$ 1,326,881</u>

CALCASIEU PARISH POLICE JURY
1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 2,999,516	\$ 1,651,641
Investments	11,855,854	5,064,727
Receivables (net of allowances for uncollectibles):		
Taxes	-	1,073,103
Interest receivable	64,712	39,487
Restricted assets:		
Cash	-	568,437
Investments	-	2,460,000
Interest receivable	-	2,471
Total assets	\$ 14,920,082	\$ 10,859,866
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 26,431	\$ 9,427
Retainage payable	44,739	28,795
Total liabilities	71,170	38,222
Fund balance:		
Reserved for encumbrances	1,273,381	139,854
Unreserved-undesignated	13,575,531	10,681,790
Total fund balance	14,848,912	10,821,644
Total liabilities and fund balance	\$ 14,920,082	\$ 10,859,866

CALCASIEU PARISH POLICE JURY
1992 Sales Tax Road Improvement Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Sales	\$ 7,998,386	\$ 9,652,641
Investment income	<u>494,535</u>	<u>346,867</u>
Total revenues	<u>8,492,921</u>	<u>9,999,508</u>
 Expenditures:		
Current:		
Public works	533,011	502,547
Capital outlay	<u>1,777,346</u>	<u>1,421,971</u>
Total expenditures	<u>2,310,357</u>	<u>1,924,518</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>6,182,564</u>	<u>8,074,990</u>
 Other financing sources (uses):		
Operating transfers out	<u>(2,155,296)</u>	<u>(3,979,518)</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,027,268	4,095,472
 Fund balance at beginning of year	<u>10,821,644</u>	<u>6,726,172</u>
 Fund balance at end of year	<u>\$ 14,848,912</u>	<u>\$ 10,821,644</u>

CALCASIEU PARISH POLICE JURY
2002 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 365,514	\$ 1,651,641
Investments	1,560,512	5,064,727
Receivables (net of allowances for uncollectibles):		
Taxes	1,159,574	1,073,103
Interest receivable	4,278	39,487
Restricted assets:		
Cash	-	568,437
Investments	-	2,460,000
Interest receivable	-	2,471
Total assets	\$ 3,089,878	\$ 10,859,866
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 44,654	\$ 9,427
Retainage payable	-	28,795
Total liabilities	44,654	38,222
Fund balance:		
Reserved for encumbrances	-	139,854
Unreserved-undesignated	3,045,224	10,681,790
Total fund balance	3,045,224	10,821,644
Total liabilities and fund balance	\$ 3,089,878	\$ 10,859,866

CALCASIEU PARISH POLICE JURY
2002 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Taxes:		
Sales	\$ 3,071,139	\$ -
Investment income	18,746	-
Total revenues	<u>3,089,885</u>	<u>-</u>
 Expenditures:		
Current:		
Public works	<u>44,661</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,045,224</u>	<u>-</u>
 Fund balance at beginning of year	<u>-</u>	<u>-</u>
 Fund balance at end of year	<u>\$ 3,045,224</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
Health Unit Construction Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 95,596	\$ 190,483
Investments	395,180	3,062,828
Interest receivable	3,166	26,296
Total assets	\$ 493,942	\$ 3,279,607
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 166,406	\$ 342,643
Retainage payable	190,558	50,335
Total liabilities	356,964	392,978
Fund balance:		
Unreserved-undesignated	136,978	2,886,629
Total liabilities and fund balance	\$ 493,942	\$ 3,279,607

CALCASIEU PARISH POLICE JURY
Health Unit Construction Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 65,737	\$ 176,319
Expenditures:		
Capital outlay	2,815,388	1,097,620
Excess (deficiency) of revenues over (under) expenditures	<u>(2,749,651)</u>	<u>(921,301)</u>
Other financing sources (uses):		
Operating transfers in	-	2,187,628
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,749,651)	1,266,327
Fund balance at beginning of year	<u>2,886,629</u>	<u>1,620,302</u>
Fund balance at end of year	<u>\$ 136,978</u>	<u>\$ 2,886,629</u>

CALCASIEU PARISH POLICE JURY
Parks Capital Improvement Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 252,214	\$ -
Investments	1,319,171	-
Interest receivable	8,838	-
Due from other governments	197,101	-
Total assets	\$ 1,777,324	\$ -
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 340,217	\$ -
Retainage payable	31,486	-
Total liabilities	371,703	-
Fund balance:		
Reserved for encumbrances	155,850	-
Unreserved-undesignated	1,249,771	-
Total fund balance	1,405,621	-
Total liabilities and fund balance	\$ 1,777,324	\$ -

CALCASIEU PARISH POLICE JURY
Parks Capital Improvement Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 155,228	\$ -
Investment income	9,968	-
Gaming revenues	<u>393,262</u>	<u>-</u>
Total revenues	<u>558,458</u>	<u>-</u>
Expenditures:		
Capital outlay	1,354,483	-
Other expenditures	<u>109</u>	<u>-</u>
Total expenditures	<u>1,354,592</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(796,134)</u>	<u>-</u>
Other financing sources (uses):		
Operating transfers in	<u>2,201,755</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,405,621	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,405,621</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
Public Works Maintenance Facility Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 45,948	\$ 120,251
Investments	189,940	117,881
Interest receivable	1,049	1,079
Total assets	\$ 236,937	\$ 239,211
LIABILITIES AND FUND BALANCE		
<i>Fund balance:</i>		
Reserved for encumbrances	3,665	-
Unreserved-undesignated	233,272	239,211
Total fund balance	\$ 236,937	\$ 239,211

CALCASIEU PARISH POLICE JURY
Public Works Maintenance Facility Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 10,199	\$ 4,507
Expenditures:		
Capital outlay	12,464	1,885
Other expenditures	9	23
Total expenditures	<u>12,473</u>	<u>1,908</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,274)</u>	<u>2,599</u>
Other financing sources (uses):		
Operating transfers in	<u>-</u>	<u>175,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,274)	177,599
Fund balance at beginning of year	<u>239,211</u>	<u>61,612</u>
Fund balance at end of year	<u>\$ 236,937</u>	<u>\$ 239,211</u>

CALCASIEU PARISH POLICE JURY
Multi-purpose Center Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 41,059	\$ 25,990
Investments	169,730	190,062
Interest receivable	954	1,444
Total assets	\$ 211,743	\$ 217,496
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	\$ 211,743	\$ 217,496

CALCASIEU PARISH POLICE JURY
Multi-purpose Center Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 9,257	\$ 11,843
Expenditures:		
Capital outlay	-	21,289
Other expenditures	10	33
Total expenditures	<u>10</u>	<u>21,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,247</u>	<u>(9,479)</u>
Other financing sources (uses):		
Operating transfers out	<u>(15,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,753)	(9,479)
Fund balance at beginning of year	<u>217,496</u>	<u>226,975</u>
Fund balance at end of year	<u>\$ 211,743</u>	<u>\$ 217,496</u>

CALCASIEU PARISH POLICE JURY
Mullers Building Renovation Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 13,048	\$ 30,572
Investments	53,937	28,205
Interest receivable	293	223
Total assets	\$ 67,278	\$ 59,000
LIABILITIES AND FUND BALANCE		
Fund balance:		
Unreserved-undesignated	\$ 67,278	\$ 59,000

CALCASIEU PARISH POLICE JURY
Mullers Building Renovation Fund
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	\$ 2,691	\$ 2,630
Miscellaneous revenues	<u>6,090</u>	<u>6,090</u>
Total revenues	<u>8,781</u>	<u>8,720</u>
 Expenditures:		
Other expenditures	<u>503</u>	<u>34</u>
 Excess (deficiency) of revenues over (under) expenditures	<u>8,278</u>	<u>8,686</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8,686	8,686
 Fund balance at beginning of year	<u>59,000</u>	<u>50,314</u>
 Fund balance at end of year	<u>\$ 67,278</u>	<u>\$ 59,000</u>

CALCASIEU PARISH POLICE JURY
Juvenile Justice Construction Fund
 Comparative Balance Sheets
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 11,303	\$ 58,078
Investments	16,147	722,541
Interest receivable	263	6,286
Due from other governments	3,072	90,454
Total assets	\$ 30,785	\$ 877,359
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 38,356	\$ 91,101
Retainage payable	67,968	8,466
Total liabilities	106,324	99,567
Fund balance:		
Unreserved-undesignated	(75,539)	777,792
Total liabilities and fund balance	\$ 30,785	\$ 877,359

CALCASIEU PARISH POLICE JURY
Juvenile Justice Construction Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Intergovernmental revenues	\$ 119,304	\$ 318,110
Investment income	<u>15,553</u>	<u>44,290</u>
Total revenues	<u>134,857</u>	<u>362,400</u>
Expenditures:		
Current:		
Public safety	24,324	-
Capital outlay	<u>1,278,584</u>	<u>451,843</u>
Total expenditures	<u>1,302,908</u>	<u>451,843</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,168,051)</u>	<u>(89,443)</u>
Other financing sources (uses):		
Operating transfers in	<u>314,720</u>	<u>839,610</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(853,331)	750,167
Fund balance at beginning of year	<u>777,792</u>	<u>27,625</u>
Fund balance at end of year	<u>\$ (75,539)</u>	<u>\$ 777,792</u>

CALCASIEU PARISH POLICE JURY
Senior Citizens Center
Comparative Balance Sheets
December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 2,944	\$ -
Investments	12,168	-
Interest receivable	<u>45</u>	<u>-</u>
Total assets	<u>\$ 15,157</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Fund balance:		
Reserved for encumbrances	5,750	-
Unreserved-undesignated	<u>9,407</u>	<u>-</u>
Total fund balance	<u>\$ 15,157</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
Senior Citizen Center
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Revenues:		
Investment income	<u>\$ 157</u>	<u>\$ -</u>
Other financing sources (uses):		
Operating transfers in	<u>15,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,157	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,157</u>	<u>\$ -</u>

**Internal
Service Funds**

INTERNAL SERVICE FUNDS

WORKMEN'S COMPENSATION SELF-INSURED FUND

The Workmen's Compensation Self-Insured Fund accounts for the receipt of premiums and expenditures for claims and administrative cost for the parish's self-insured workmen's compensation program.

SELF-INSURED HEALTH INSURANCE FUND

The Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the parish's self-insured health insurance program.

SELF-INSURED LIABILITY/PROPERTY INSURANCE FUND

The Self-Insured Liability/Property Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the parish's self-insured liability and property insurance program.

SELF-INSURED UNEMPLOYMENT INSURANCE FUND

The Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the parish's self-insured unemployment insurance program.

CALCASIEU PARISH POLICE JURY

Internal Service Funds
Combining Balance Sheet

December 31, 2002

(With comparative totals for December 31, 2001)

ASSETS	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals	
					2002	2001
Current assets:						
Cash and cash equivalents	\$ 498,415	902,507	454,825	158,365	2,014,112	711,854
Investments	2,013,578	4,292,969	1,762,069	654,646	8,723,262	9,017,910
Interest receivable	11,592	23,342	9,733	3,605	48,272	75,506
Prepaid insurance	12,566	-	73,450	-	86,016	97,269
Total assets	\$ 2,536,151	5,218,818	2,300,077	816,616	10,871,662	9,902,539
LIABILITIES AND FUND BALANCES						
Current liabilities:						
Accounts payable	\$ 14,302	20,129	22,089	4,671	61,191	34,078
Accrued liabilities	-	1,463	-	-	1,463	661
Liability for self-insurance claims	266,839	396,518	1,050,614	-	1,713,971	1,521,744
Long-term liabilities:						
Liability for self-insurance claims	133,419	-	2,101,228	-	2,234,647	2,008,636
Total liabilities	414,560	418,110	3,173,931	4,671	4,011,272	3,565,119
Fund equity:						
Contributed capital	-	1,098,026	-	-	1,098,026	1,098,026
Retained earnings - unreserved	2,121,591	3,702,682	(873,854)	811,945	5,762,364	5,239,394
Total Fund Equity	2,121,591	4,800,708	(873,854)	811,945	6,860,390	6,337,420
Total liabilities and fund equity	\$ 2,536,151	5,218,818	2,300,077	816,616	10,871,662	9,902,539

CALCASIEU PARISH POLICE JURY

Internal Service Funds

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings

For the fiscal year ended December 31, 2002

(With comparative totals for December 31, 2001)

	Workmen's Compensation Self-Insured Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals	
					2002	2001
Operating revenues:						
Premiums	\$ 517,456	3,502,720	1,500,015	41,876	5,562,067	4,906,437
Operating expenses:						
Administrative expenses	75,377	338,726	48,537	32	462,672	398,541
Premium payments	154,510	389,829	689,696	-	1,234,035	919,068
Benefit payments	98,182	2,978,566	889,348	17,263	3,983,359	4,891,850
Total operating expenses	328,069	3,707,121	1,627,581	17,295	5,680,066	6,209,459
Operating income (loss)	189,387	(204,401)	(127,566)	24,581	(117,999)	(1,303,022)
Nonoperating revenues:						
Investment income	117,198	224,647	89,961	34,100	465,906	601,221
Miscellaneous revenue	-	-	-	-	-	-
Total nonoperating revenues	117,198	224,647	89,961	34,100	465,906	601,221
Income (loss) before operating transfers	306,585	20,246	(37,605)	58,681	347,907	(701,801)
Operating transfers:						
Operating transfers in	-	55,063	120,000	-	175,063	212,846
Net income (loss)	306,585	75,309	82,395	58,681	522,970	(488,955)
Retained earnings at beginning of year	1,815,006	3,627,373	(956,249)	753,264	5,239,394	5,728,349
Retained earnings at end of year	\$ 2,121,591	3,702,682	(873,854)	811,945	5,762,364	5,239,394

CALCASIEU PARISH POLICE JURY

Internal Service Funds

Combining Statement of Cash Flows

For the fiscal year ended December 31, 2002

(With comparative totals for the fiscal year ended December 31, 2001)

	Workmen's Compensation Self-Insured Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
					2002
					2001
Cash flows from operating activities:					
Operating income (loss)	\$ 189,387	(204,401)	(127,566)	24,581	(117,999)
Changes in assets and liabilities:					
(Increase) decrease in prepaid insurance	1,793	-	9,460	-	11,253
Increase (decrease) in accounts payable	8,429	17,155	3,803	(2,274)	27,113
Increase (decrease) in accrued liabilities	-	802	-	-	802
Increase (decrease) in liability for self-insurance claims	(372,001)	240,483	549,756	-	418,238
Total adjustments	(361,779)	258,440	563,019	(2,274)	457,406
	(172,392)	54,039	435,453	22,307	339,407
Net cash (used) provided by operating activities					423,638
Cash flows from investing activities:					
Purchase of investments	(3,317,781)	(7,312,645)	(3,201,420)	(1,007,072)	(14,838,918)
Proceeds from maturities of investments	3,791,629	7,528,583	2,835,915	1,048,203	15,204,330
Investment income	109,209	204,932	77,290	30,945	422,376
	583,057	420,870	(288,215)	72,076	787,788
Net cash (used) provided in investing activities					(363,636)
Cash flows from noncapital activities:					
Operating transfers in	-	55,063	120,000	-	175,063
Net increase (decrease) in cash	410,665	529,972	267,238	94,383	1,302,258
Cash at beginning of year	87,750	372,535	187,587	63,982	711,854
	498,415	902,507	454,825	158,365	2,014,112
Cash at end of year					711,854
Non cash investing activities:					
Gain (loss) on fair value of investments	\$ 15,876	33,831	14,067	5,159	68,933
					(1,830)

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 498,415	\$ 87,750
Investments	2,013,578	2,470,909
Interest receivable	11,592	20,120
Prepaid expense	12,566	14,359
Total assets	<u>\$ 2,536,151</u>	<u>\$ 2,593,138</u>
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable	\$ 14,302	\$ 5,873
Liability for self-insurance claims	266,839	498,347
Long-term liabilities:		
Liability for self-insurance claims	133,419	273,912
Total liabilities	<u>414,560</u>	<u>778,132</u>
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	<u>2,121,591</u>	<u>1,815,006</u>
Total liabilities and fund equity	<u>\$ 2,536,151</u>	<u>\$ 2,593,138</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Premiums	\$ 517,456	\$ 495,945
Operating expenses:		
Administrative expenses	75,377	79,068
Premium payments	154,510	120,314
Benefit payments	<u>98,182</u>	<u>279,287</u>
Total operating expenses	<u>328,069</u>	<u>478,669</u>
Operating income (loss)	<u>189,387</u>	<u>17,276</u>
Nonoperating revenues (expenses):		
Investment income	<u>117,198</u>	<u>154,003</u>
Net income	306,585	171,279
Retained earnings at beginning of year	<u>1,815,006</u>	<u>1,643,727</u>
Retained earnings at end of year	<u>\$ 2,121,591</u>	<u>\$ 1,815,006</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Statements of Cash Flows
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Operating income (loss)	\$ 189,387	\$ 17,276
Changes in assets and liabilities:		
(Increase) decrease in prepaid insurance	1,793	(230)
Increase (decrease) in accounts payable	8,429	(1,634)
Increase (decrease) in liability for self-insurance claims	<u>(372,001)</u>	<u>(119,100)</u>
Total adjustments	<u>(361,779)</u>	<u>(120,964)</u>
 Net cash provided by operating activities	 <u>(172,392)</u>	 <u>(103,688)</u>
 Cash flows from investing activities:		
Purchase of investments	(3,317,781)	(1,576,807)
Proceeds from maturities of investments	3,791,629	1,360,539
Investment income	<u>109,209</u>	<u>162,665</u>
 Net cash (used) provided by investing activities	 <u>583,057</u>	 <u>(53,603)</u>
 Net increase (decrease) in cash	 410,665	 (157,291)
 Cash at beginning of year	 <u>87,750</u>	 <u>245,041</u>
 Cash at end of year	 <u>\$ 498,415</u>	 <u>\$ 87,750</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 902,507	\$ 372,535
Investments	4,292,969	4,473,887
Interest receivable	<u>23,342</u>	<u>38,647</u>
Total assets	<u>\$ 5,218,818</u>	<u>\$ 4,885,069</u>
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable	\$ 20,129	\$ 2,974
Accrued liabilities	1,463	661
Liability for self-insurance claims	<u>396,518</u>	<u>156,035</u>
Total liabilities	<u>418,110</u>	<u>159,670</u>
Fund Equity:		
Contributed capital	1,098,026	1,098,026
Retained Earnings - reserved for self-insurance claims	<u>3,702,682</u>	<u>3,627,373</u>
Total fund equity	<u>4,800,708</u>	<u>4,725,399</u>
Total liabilities and fund equity	<u>\$ 5,218,818</u>	<u>\$ 4,885,069</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Premiums	\$ 3,502,720	\$ 2,959,138
Operating expenses:		
Administrative expenses	338,726	274,723
Premium payments	389,829	212,656
Benefit payments	<u>2,978,566</u>	<u>2,410,663</u>
Total operating expenses	<u>3,707,121</u>	<u>2,898,042</u>
Operating income (loss)	<u>(204,401)</u>	<u>61,096</u>
Nonoperating revenues (expenses):		
Investment income	<u>224,647</u>	<u>314,156</u>
Income (loss) before operating transfers in	20,246	375,252
Operating transfers:		
Operating transfers in	<u>55,063</u>	<u>212,846</u>
Net income (loss)	75,309	588,098
Retained earnings at beginning of year	<u>3,627,373</u>	<u>3,039,275</u>
Retained earnings at end of year	<u>\$ 3,702,682</u>	<u>\$ 3,627,373</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Statements of Cash Flows
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Operating income (loss)	\$ (204,401)	\$ 61,096
Changes in assets and liabilities:		
Increase (decrease) in accounts payable	17,155	(728)
Increase (decrease) in accrued liabilities	802	-
Increase (decrease) in liability for self-insurance claims	240,483	(169,074)
Total adjustments	<u>258,440</u>	<u>(169,802)</u>
 Net cash provided by operating activities	 <u>54,039</u>	 <u>(108,706)</u>
 Cash flows from investing activities:		
Purchase of investments	(7,312,645)	(5,578,818)
Proceeds from maturities of investments	7,528,583	5,447,769
Investment income	<u>204,932</u>	<u>328,598</u>
 Net cash (used) provided by investing activities	 <u>420,870</u>	 <u>197,549</u>
 Cash flows from noncapital activities:		
Operating transfers in	<u>55,063</u>	<u>212,846</u>
 Net increase (decrease) in cash	 529,972	 301,689
 Cash at beginning of year	 <u>372,535</u>	 <u>70,833</u>
 Cash at end of year	 <u>\$ 902,507</u>	 <u>\$ 372,522</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 454,825	\$ 187,587
Investments	1,762,069	1,382,496
Interest receivable	9,733	11,130
Prepaid insurance	<u>73,450</u>	<u>82,910</u>
Total assets	<u>\$ 2,300,077</u>	<u>\$ 1,664,123</u>
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable	\$ 22,089	\$ 18,286
Liability for self-insurance claims	1,050,614	867,362
Long-term Liabilities:		
Liability for self-insurance claims	<u>2,101,228</u>	<u>1,734,724</u>
Total liabilities	<u>3,173,931</u>	<u>2,620,372</u>
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	<u>(873,854)</u>	<u>(956,249)</u>
Total fund equity	<u>(873,854)</u>	<u>(956,249)</u>
Total liabilities and fund equity	<u>\$ 2,300,077</u>	<u>\$ 1,664,123</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Premiums	\$ 1,500,015	\$ 1,405,273
Operating expenses:		
Administrative expenses	48,537	44,723
Premium payments	689,696	586,098
Benefit payments	<u>889,348</u>	<u>2,174,090</u>
Total operating expenses	<u>1,627,581</u>	<u>2,804,911</u>
Operating income (loss)	<u>(127,566)</u>	<u>(1,399,638)</u>
Nonoperating revenues (expenses):		
Investment income	<u>89,961</u>	<u>91,754</u>
Income (loss) before operating transfers in	(37,605)	(1,307,884)
Operating transfers:		
Operating transfers in	<u>120,000</u>	<u>-</u>
Net income (loss)	82,395	(1,307,884)
Retained earnings at beginning of year	<u>(956,249)</u>	<u>351,635</u>
Retained earnings at end of year	<u>\$ (873,854)</u>	<u>\$ (956,249)</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Statements of Cash Flows
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Operating income (loss)	\$ (127,566)	\$ (1,399,638)
Changes in assets and liabilities:		
(Increase) decrease in prepaid insurance	9,460	(23,197)
Increase (decrease) in accounts payable	3,803	1,387
Increase (decrease) in liability for self-insurance claims	<u>549,756</u>	<u>2,040,486</u>
Total adjustments	<u>563,019</u>	<u>2,018,676</u>
 Net cash provided by operating activities	 <u>435,453</u>	 <u>619,038</u>
 Cash flows from investing activities:		
Purchase of investments	(3,201,420)	(4,159,301)
Proceeds from maturities of investments	2,835,915	3,566,350
Investment income	<u>77,290</u>	<u>90,301</u>
 Net cash (used) provided by investing activities	 <u>(288,215)</u>	 <u>(502,650)</u>
 Cash flows from noncapital activities:		
Operating transfers in	<u>120,000</u>	<u>-</u>
 Net increase (decrease) in cash	 <u>267,238</u>	 <u>116,388</u>
 Cash at beginning of year	 <u>187,587</u>	 <u>71,199</u>
 Cash at end of year	 <u>\$ 454,825</u>	 <u>\$ 187,587</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 158,365	\$ 63,982
Investments	654,646	690,618
Interest receivable	3,605	5,609
Total assets	\$ 816,616	\$ 760,209
LIABILITIES AND EQUITY		
Current Liabilities:		
Accounts payable	\$ 4,671	\$ 6,945
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	811,945	753,264
Total liabilities and fund equity	\$ 816,616	\$ 760,209

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Premiums	\$ 41,876	\$ 46,081
Operating expenses:		
Administrative expenses	32	27
Benefit payments	<u>17,263</u>	<u>27,810</u>
Total operating expenses	<u>17,295</u>	<u>27,837</u>
Operating income (loss)	<u>24,581</u>	<u>18,244</u>
Nonoperating revenues (expenses):		
Investment income	<u>34,100</u>	<u>41,308</u>
Net income	58,681	59,552
Retained earnings at beginning of year	<u>753,264</u>	<u>693,712</u>
Retained earnings at end of year	<u>\$ 811,945</u>	<u>\$ 753,264</u>

CALCASIEU PARISH POLICE JURY
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Statements of Cash Flows
For the fiscal years ended December 31, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Operating income (loss)	\$ 24,581	\$ 18,244
Changes in assets and liabilities:		
Increase (decrease) in accounts payable	<u>(2,274)</u>	<u>(1,263)</u>
Total adjustments	<u>(2,274)</u>	<u>(1,263)</u>
Net cash provided by operating activities	<u>22,307</u>	<u>16,981</u>
Cash flows from investing activities:		
Purchase of investments	(1,007,072)	(592,100)
Proceeds from maturities of investments	1,048,203	544,191
Investment income	<u>30,945</u>	<u>42,977</u>
Net cash (used) provided by investing activities	<u>72,076</u>	<u>(4,932)</u>
Net increase (decrease) in cash	94,383	12,049
Cash at beginning of year	<u>63,982</u>	<u>51,933</u>
Cash at end of year	<u>\$ 158,365</u>	<u>\$ 63,982</u>

Agency Funds

FIDUCIARY FUND TYPE - AGENCY FUNDS

LOCAL EMERGENCY PLANNING COMMITTEE (L.E.P.C.) FUND

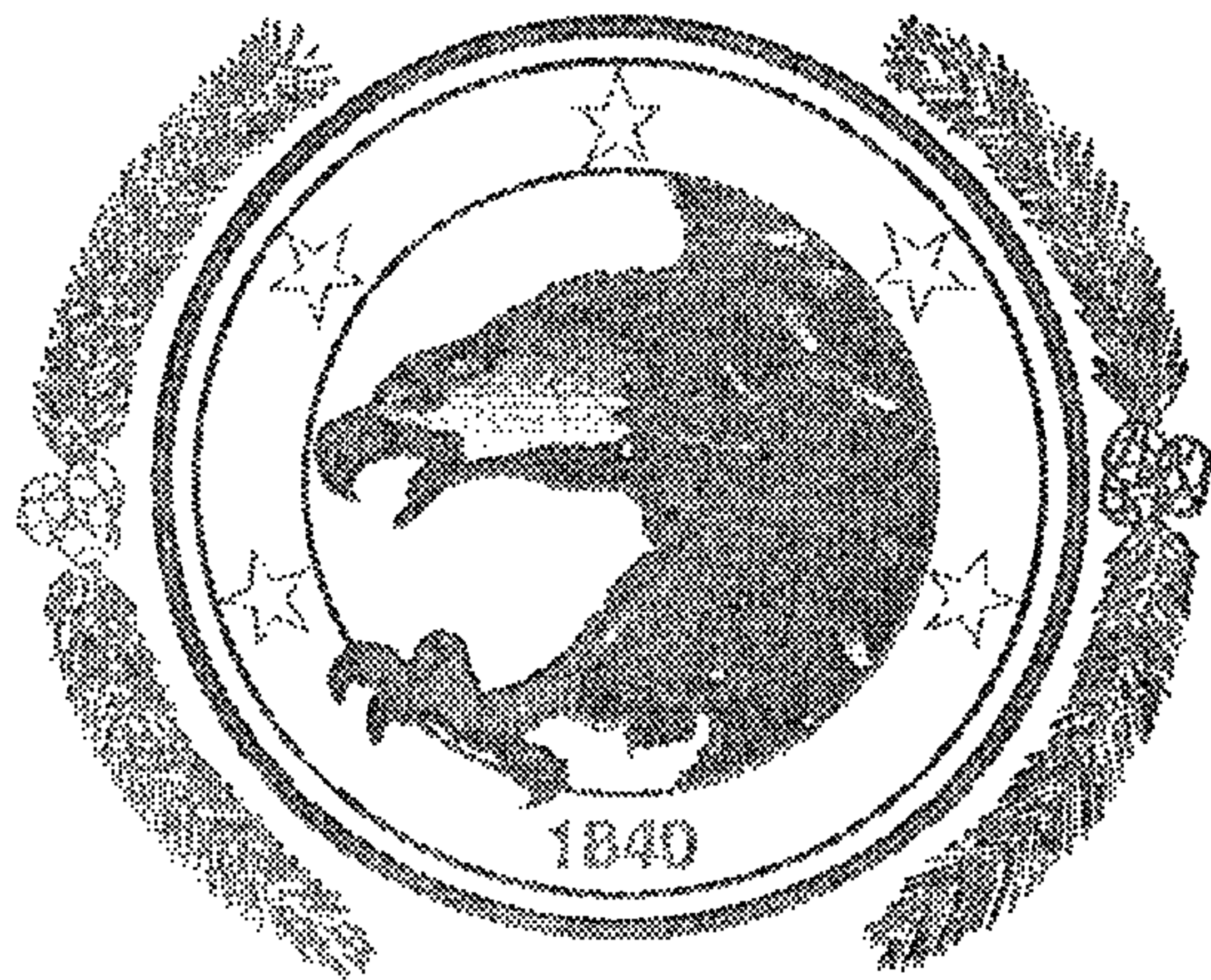
The L. E. P. C. Fund is used to account for monies received in connection with this committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The parish simply performs accounting services for the L. E. P. C.

COLISEUM TAX FUND

The Coliseum Tax Fund is used to account for the ad valorem tax collected on behalf of McNeese State University for the purpose of maintenance, major capital improvements of the Burton Coliseum and for the funding of other agricultural and community services.

RIVERBOAT AGENCY FUND

The Riverboat Agency Fund accounts for funds received from the riverboats on behalf of McNeese State University, the Calcasieu Parish School Board, and Sowela Technical Institute.



CALCASIEU PARISH POLICE JURY
Agency Funds
Combining Balance Sheet
December 31, 2002
(With comparative totals for December 31, 2001)

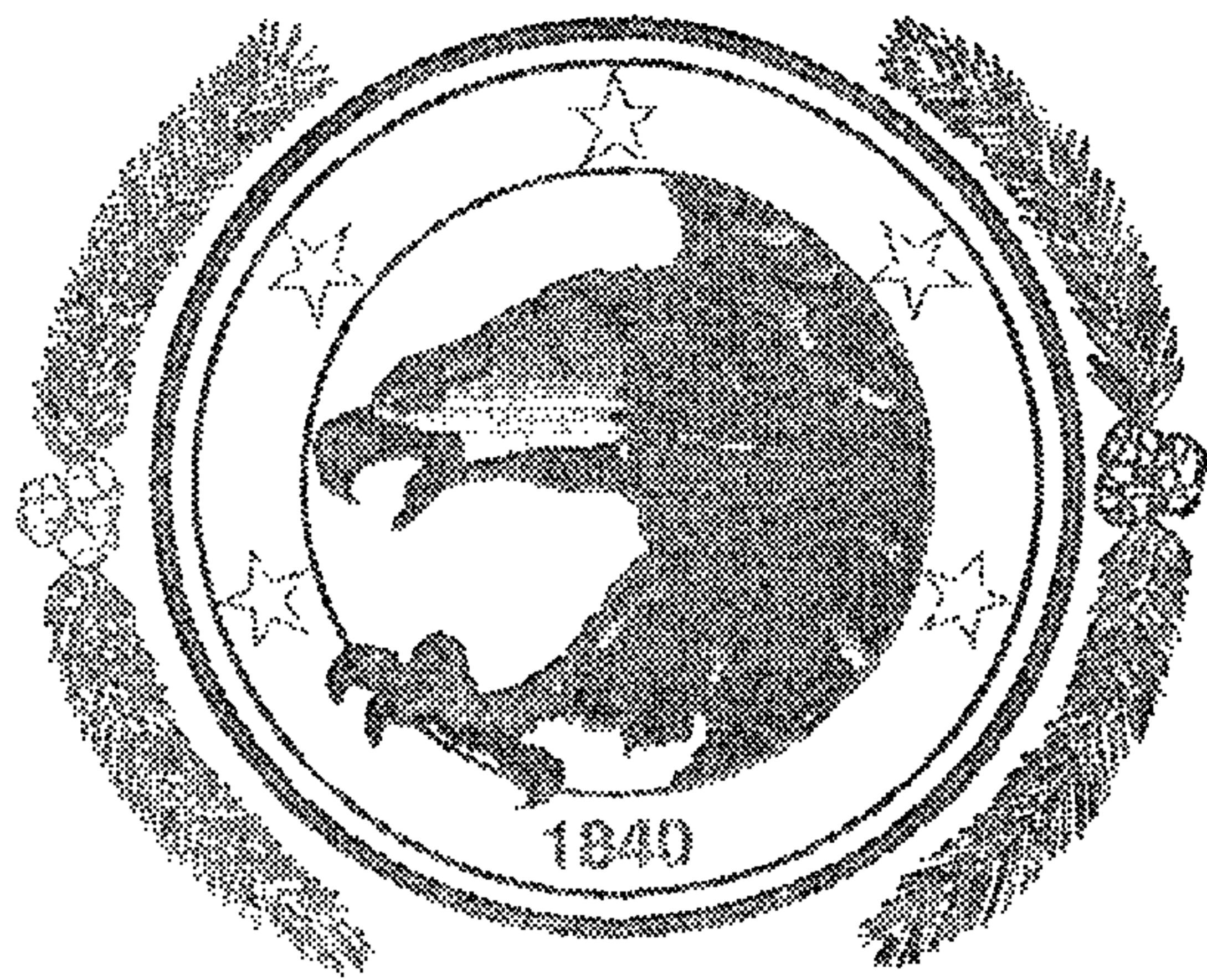
	L.E.P.C. Fund	Cotiseum Tax Fund	Riverboat Agency Fund	Totals	
				2002	2001
ASSETS					
Cash	\$ 5,554	151,095	-	156,649	100,892
Investments	22,959	624,597	-	647,556	6,469
Taxes receivable	-	1,230,574	-	1,230,574	1,199,115
Interest receivable	122	3,482	-	3,604	373
Other receivable	-	-	96,334	96,334	119,509
Total assets	\$ 28,635	2,009,748	96,334	2,134,717	1,426,358
LIABILITIES					
<i>Due to other governmental units</i>	<i>\$ 28,635</i>	<i>2,009,748</i>	<i>96,334</i>	<i>2,134,717</i>	<i>1,426,358</i>

CALCASIEU PARISH POLICE JURY
Fiduciary Funds
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
Year ended December 31, 2002

	<u>Balance</u> <u>January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2002</u>
L.E.P.C. Fund				
<u>Assets</u>				
Cash	\$ 22,352	-	16,798	5,554
Investments	-	22,959	-	22,959
Interest receivable	-	122	-	122
Total assets	\$ 22,352	23,081	16,798	28,635
<u>Liabilities</u>				
Due to other governmental units	\$ 22,352	23,081	16,798	28,635
Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 78,540	72,555	-	151,095
Investments	6,469	618,128	-	624,597
Taxes receivable	1,199,115	31,459	-	1,230,574
Interest receivable	373	3,109	-	3,482
Total assets	\$ 1,284,497	725,251	-	2,009,748
<u>Liabilities</u>				
Due to other governmental units	\$ 1,284,497	725,251	-	2,009,748
Riverboat Agency Fund				
<u>Assets</u>				
Other receivables	\$ 119,509	96,334	119,509	96,334
<u>Liabilities</u>				
Due to other governmental units	\$ 119,509	96,334	119,509	96,334

CALCASIEU PARISH POLICE JURY
Fiduciary Funds
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
Year ended December 31, 2002

	<u>Balance</u> <u>January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2002</u>
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 100,892	72,555	16,798	156,649
Investments	6,469	641,087	-	647,556
Interest receivable	373	3,231	-	3,604
Taxes receivable	1,199,115	31,459	-	1,230,574
Other receivables	119,509	96,334	119,509	96,334
Total Assets	\$ 1,426,358	844,666	136,307	2,134,717
<u>Liabilities</u>				
Due to other governmental units	\$ 1,426,358	844,666	136,307	2,134,717



10/1/2010

10/1/2010

**General Fixed Assets
Account Group**

10/1/2010

CALCASIEU PARISH POLICE JURY
Comparative Schedules of General Fixed Assets
By Source
As of December 31, 2002

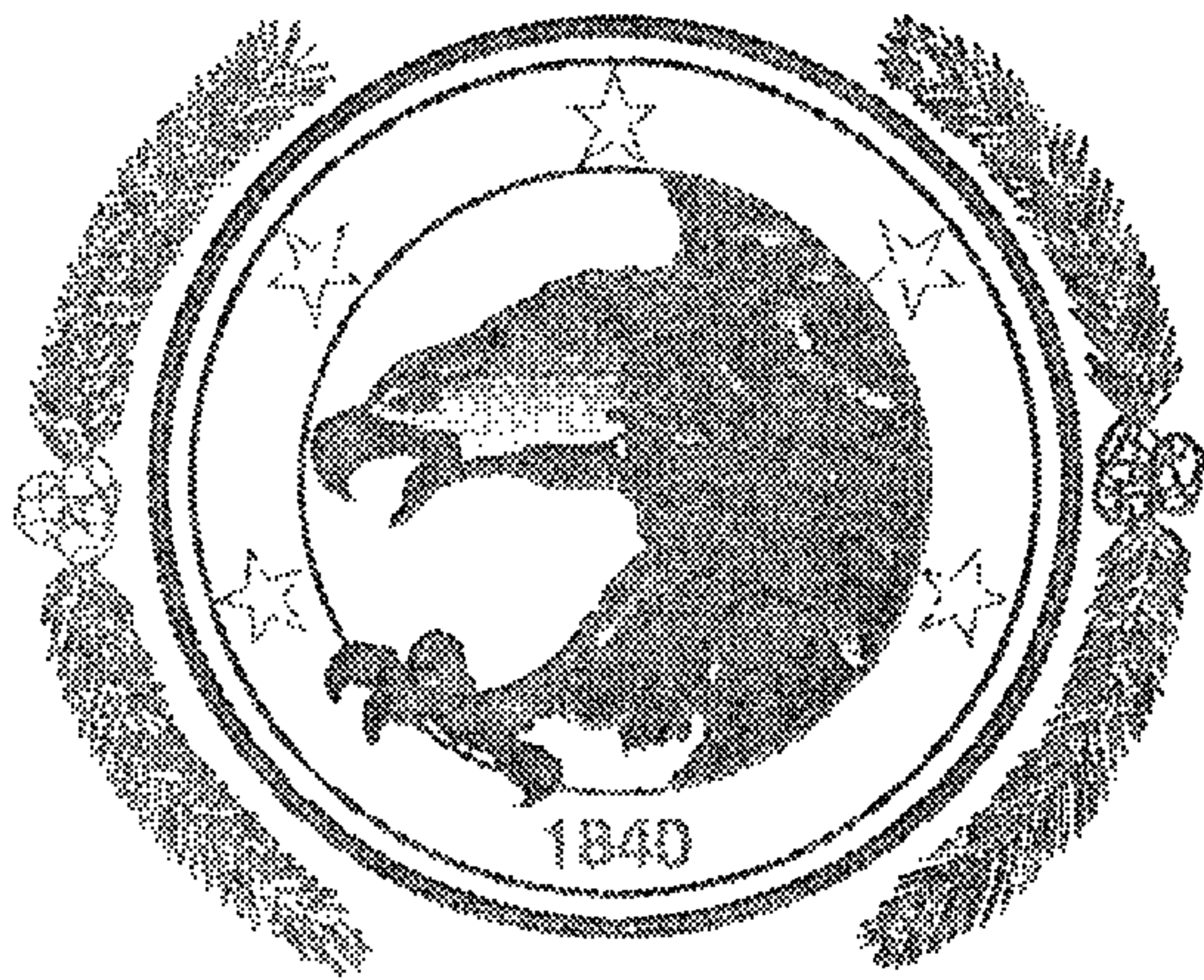
	<u>2002</u>	<u>2001</u>
General fixed assets:		
Land	\$ 7,787,801	\$ 7,580,423
Buildings	61,592,326	59,708,849
Improvements / other than Buildings	134,584	-
Machinery and equipment	17,056,481	22,089,470
Construction in progress	<u>12,417,672</u>	<u>5,857,253</u>
Total general fixed assets	<u>\$ 98,988,864</u>	<u>\$ 95,235,995</u>
Investment in general fixed assets by source:		
General fund	\$ 15,989,789	\$ 16,667,884
Special revenue funds	29,520,326	33,338,773
Capital projects fund	<u>53,478,749</u>	<u>45,229,338</u>
Total investment in general fixed assets	<u>\$ 98,988,864</u>	<u>\$ 95,235,995</u>

CALCASIEU PARISH POLICE JURY
Schedule of General Fixed Assets
By Function and Activity
As of December 31, 2002

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT						
Administrative	\$ -	\$ 1,184,782	\$ -	\$ 12,549	\$ 6,301,666	\$ 7,498,997
Cable Access Channel	-	-	-	81,001	-	81,001
Clerk of Court	-	-	-	10,995	-	10,995
District Attorney	-	1,097,473	-	619,191	-	1,716,664
Drug Court	-	-	-	-	-	-
Judicial	206,573	14,825,043	-	112,600	-	15,144,216
Law Library	-	-	-	2,746	-	2,746
Legislative	-	-	-	-	-	-
Miscellaneous	<u>2,061,888</u>	<u>11,396,026</u>	<u>34,840</u>	<u>168,844</u>	-	<u>13,661,598</u>
Total general government	2,268,461	28,503,324	34,840	1,007,926	6,301,666	38,116,217
STAFF AGENCIES						
Calc. Emer. Resp. Training Center	196,436	635,391	-	64,785	-	896,612
Calc. Workforce Center (WIA)	-	38,000	-	192,641	-	230,641
Facility Management	252,258	220,495	-	526,786	-	999,539
Finance	-	-	-	122,525	-	122,525
Housing Department	-	-	-	40,847	-	40,847
Human Resources	-	-	-	30,218	-	30,218
Information Systems	-	-	-	382,061	-	382,061
Office of Community Services	61,228	1,393,756	-	561,295	-	2,016,279
Planning and Development	-	-	-	159,544	-	159,544
Registrar of Voters	-	-	-	<u>40,574</u>	-	<u>40,574</u>
Total staff agencies	509,922	2,287,642	-	2,121,276	-	4,918,840
PUBLIC SAFETY						
Animal Control	49,427	10,854	-	450,826	-	511,107
Health Unit	165,308	3,438,030	-	79,802	5,327,472	9,010,612
Mosquito Control	-	1,032,844	-	1,213,550	-	2,246,394
Office of Emergency Preparation	-	-	-	536,907	-	536,907
Office of Juvenile Justice Services	50,063	2,593,766	-	305,894	-	2,949,723
Parish Coroner	-	-	-	44,613	-	44,613
Sheriff	<u>352,682</u>	<u>18,298,032</u>	-	-	-	<u>18,650,714</u>
Total public safety	617,480	25,373,526	-	2,631,592	5,327,472	33,950,070
HIGHWAYS AND STREETS						
Engineering	-	-	-	80,343	-	80,343
Maintenance	<u>330,361</u>	<u>4,218,318</u>	-	<u>10,873,467</u>	-	<u>15,422,146</u>
Total highways and streets	330,361	4,218,318	-	10,953,810	-	15,502,489
CULTURE AND RECREATION						
	<u>4,061,577</u>	<u>1,209,516</u>	<u>99,744</u>	<u>341,877</u>	<u>788,534</u>	<u>6,501,248</u>
Total general fixed assets allocated to functions	<u>\$ 7,787,801</u>	<u>\$ 61,592,326</u>	<u>\$ 134,584</u>	<u>\$ 17,056,481</u>	<u>\$ 12,417,672</u>	<u>\$ 98,988,864</u>

CALCASIEU PARISH POLICE JURY
Schedule of Changes in General Fixed Assets
By Function and Activity
For the fiscal year ended December 31, 2002

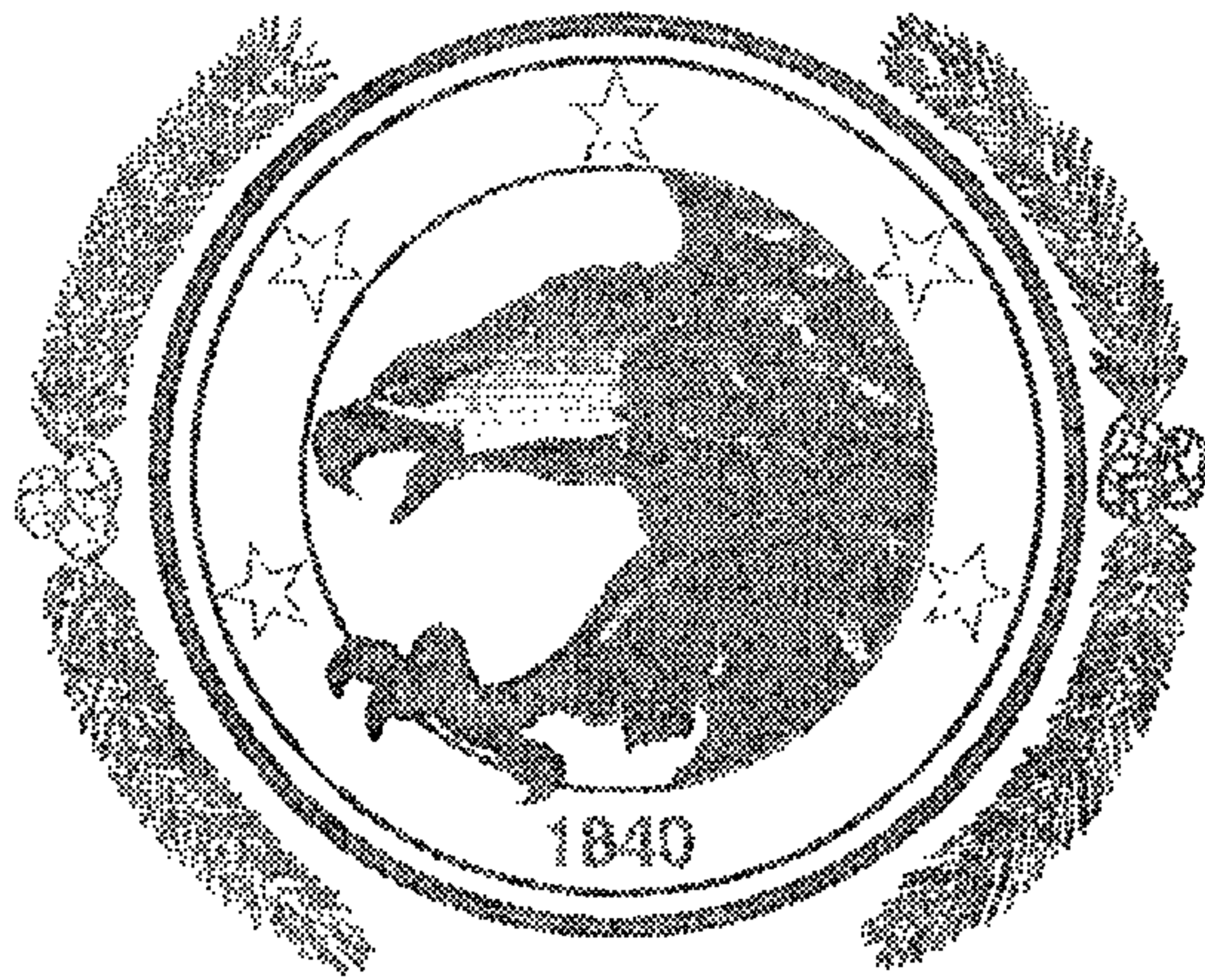
<u>Function and Activity</u>	<u>General Fixed Assets January 1, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets December 31, 2002</u>
GENERAL GOVERNMENT				
Administrative	\$ 1,360,101	\$ 5,790	\$ 168,560	\$ 1,197,331
Cable Access Channel	81,665	7,030	7,694	81,001
Clerk of court	117,701	-	106,706	10,995
District Attorney	2,995,855	23,454	1,302,645	1,716,664
Drug Court	11,721	-	11,721	-
Judicial	15,487,288	57,920	400,992	15,144,216
Law Library	4,174	-	1,428	2,746
Legislative	78,974	729	79,703	-
Miscellaneous	13,600,390	118,670	57,462	13,661,598
Total general government	33,737,869	213,593	2,136,911	31,814,551
STAFF AGENCIES				
Calc. Emer. Resp. Training Center	882,433	81,369	67,190	896,612
Calc. Workforce Center (WIA)	1,194,385	33,651	997,395	230,641
Facility Management	1,178,279	33,984	212,724	999,539
Finance	218,912	33,887	130,274	122,525
Housing Department	76,810	10,648	46,611	40,847
Human Resources	82,041	7,947	59,770	30,218
Information Systems	520,429	133,976	272,344	382,061
Office of Community Services	2,163,386	122,078	269,185	2,016,279
Planning and Development	254,507	33,710	128,673	159,544
Registrar of Voters	59,010	-	18,436	40,574
Total staff agencies	6,630,192	491,250	2,202,602	4,918,840
PUBLIC SAFETY				
Animal control	764,964	86,725	340,582	511,107
Health Unit	3,939,147	23,974	279,981	3,683,140
Mosquito Control	2,310,678	167,043	231,327	2,246,394
Office of Emergency Preparation	753,029	35,037	251,159	536,907
Office of Juvenile Justice Services	1,422,332	1,764,417	237,026	2,949,723
Parish Coroner	184,273	5,470	145,130	44,613
Sheriff	18,650,714	-	-	18,650,714
Total public safety	28,025,137	2,082,666	1,485,205	28,622,598
HIGHWAYS AND STREETS				
Engineering	145,372	6,771	71,800	80,343
Maintenance	15,593,842	976,240	1,147,936	15,422,146
Total highways and streets	15,739,214	983,011	1,219,736	15,502,489
RECREATION	5,246,330	495,894	29,510	5,712,714
CONSTRUCTION IN PROGRESS	5,857,253	9,152,880	2,592,461	12,417,672
Total general fixed assets allocated to functions	\$ 95,235,995	\$ 13,419,294	\$ 9,666,425	\$ 98,988,864



General Long-Term
Debt Account Group

CALCASIEU PARISH POLICE JURY
 Schedule of General Long - Term Debt
 As of December 31, 2002

<u>Amount Available and to be Provided for Payment of General Long - Term Debt</u>		<u>Special Assessments</u>	<u>General and Special Revenue Funds</u>	<u>Totals to be Provided</u>	<u>Special Assessments Payable</u>	<u>Unused ETO and Vacation Time Payable</u>	<u>Total General Long - Term Debt Payable</u>
Amount Available in Debt Service Fund for Debt Retirement	\$ 62,091	141,828	-	141,828	203,919	-	203,919
Other debt:							
Special Assessment Debt (with government commitment)	\$ -	-	426,206	426,206	-	426,206	426,206
Unused ETO and Vacation Time Payable	-	-	-	-	-	-	-
Total Long - Term Debt	\$ 62,091	141,828	426,206	568,034	203,919	426,206	630,125



COMPONENT UNITS

Statement No. 14 of the Governmental Accounting Standards Board (GASB) - *The Financial Reporting Entity* establishes standards for defining and reporting on the financial reporting entity, which includes both the primary government and any component units. The component units of the Calcasieu Parish Police Jury are presented in a discrete presentation format, whereby the financial data of all of the component units is presented in a column separate from the financial data of the primary government. The Police Jury also includes, in their general purpose financial statements, combining statements for the discretely presented component units which reconcile to the combined component unit column presentation referred to previously. The financial information for each component unit is consolidated into one column for presentation in the applicable combining statements.

Statement No. 14 also requires the disclosure of information on how to obtain the separately issued financial statements for each of the individual component units. The disclosure is required since presentation of the underlying fund types of the individual component unit is not required in the reporting entity presentation unless such information is not available in the separately issued financial statements of the component unit.

The following discretely presented component units have more than one individual fund type comprising the consolidated individual component unit presentation made in the general purpose financial statements. Since these component units do not have separately issued financial statements, the combining statements for the underlying individual fund types of each of the component units are presented in this section of the Police Jury's Comprehensive Annual Financial Report.

Parish Library

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. 2 of Ward 8
Gravity Drainage District 8 of Ward 1
Gravity Drainage District 9 of Ward 2
Gravity Drainage District 6 of Wards 5 & 6
Gravity Drainage District 2 of Ward 7
Gravity Drainage District 7 of Ward 8

Recreation District No. 1 of Ward 3
Recreation District No. 1 of Ward 4
Recreation District No. 1 of Ward 8
Community Center and Playground
District No. 7 of Ward 2
Community Center and Playground
District No. 5 of Ward 5
Community Center and Playground
District No. 1 of Ward 6
Calcasieu Parish Communications District
Waterworks District No. 5 of Ward 3

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental Fund Types		Account Groups		Totals
	General Fund	Debt Service Fund	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ 338,697	\$ 363,281	\$ -	\$ -	\$ 701,978
Investments	1,382,310	1,350,781	-	-	2,733,091
Receivables (net of allowances for uncollectibles):					
Taxes	4,849,431	850,067	-	-	5,699,498
Interest receivable	9,725	7,558	-	-	17,283
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	8,929,010	-	8,929,010
Other debits:					
Amount available in debt service funds	-	-	-	1,721,620	1,721,620
Amount to be provided for retirement of general long-term debt	-	-	-	4,868,806	4,868,806
Total assets and other debits	\$ 6,580,163	\$ 2,571,687	\$ 8,929,010	\$ 6,590,426	\$ 24,671,286
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 115,111	\$ -	\$ -	\$ -	\$ 115,111
Accrued liabilities	72,313	-	-	-	72,313
Deferred revenues	4,849,431	850,067	-	-	5,699,498
Capital lease	-	-	-	97,661	97,661
General obligation bonds payable	-	-	-	6,295,000	6,295,000
Compensated absences payable	-	-	-	197,765	197,765
Total liabilities	5,036,855	850,067	-	6,590,426	12,477,348
Equity and other credits:					
Investment in general fixed assets	-	-	8,929,010	-	8,929,010
Fund balances:					
Reserved for debt service	-	1,721,620	-	-	1,721,620
Unreserved:					
Undesignated	1,543,308	-	-	-	1,543,308
Total equity and other credits	1,543,308	1,721,620	8,929,010	-	12,193,938
Total liabilities, equity and other credits	\$ 6,580,163	\$ 2,571,687	\$ 8,929,010	\$ 6,590,426	\$ 24,671,286

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
Discretely Presented Component Unit
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues:			
Taxes:			
Ad valorem	\$ 4,953,825	\$ 868,711	\$ 5,822,536
Intergovernmental revenues	170,984	-	170,984
Charges for services	29,367	-	29,367
Fines and forfeitures	98,135	-	98,135
Investment income	145,770	95,667	241,437
Sale of assets	16,400	-	16,400
Miscellaneous revenues	21,445	-	21,445
Total revenues	<u>5,435,926</u>	<u>964,378</u>	<u>6,400,304</u>
Expenditures			
Current:			
Culture and recreation	5,077,553	-	5,077,553
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	955,000	955,000
Interest and fiscal charges	-	355,358	355,358
Total expenditures	<u>5,077,553</u>	<u>1,310,358</u>	<u>6,387,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>358,373</u>	<u>(345,980)</u>	<u>12,393</u>
Other financing sources (uses):			
Operating transfers from primary government	<u>-</u>	<u>286,572</u>	<u>286,572</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	358,373	(59,408)	298,965
Fund balance at beginning of year	<u>1,184,935</u>	<u>1,781,028</u>	<u>2,965,963</u>
Fund balance at end of year	<u>\$ 1,543,308</u>	<u>\$ 1,721,620</u>	<u>\$ 3,264,928</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental Fund Types		Account Groups		Totals
	General Fund	Debt Service Fund	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 18,549	\$ 21,718	\$ -	\$ -	\$ 40,267
Investments	61,743	89,776	-	-	151,519
Receivables (net of allowances for uncollectibles):					
Taxes	271,706	71,003	-	-	342,709
Interest receivable	236	495	-	-	731
Due from other governmental units	5,616	-	-	-	5,616
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,762,769	-	1,762,769
Other debits:					
Amount available in debt service funds	-	-	-	111,989	111,989
Amount to be provided for retirement of general long-term debt	-	-	-	301,134	301,134
Total assets and other debits	\$ 357,850	\$ 182,992	\$ 1,762,769	\$ 413,123	\$ 2,716,734
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 7,586	\$ -	\$ -	\$ -	\$ 7,586
Accrued liabilities	5,979	-	-	-	5,979
Deferred revenues	271,706	71,003	-	-	342,709
Capital lease	-	-	-	108,123	108,123
General obligation bonds payable	-	-	-	305,000	305,000
Total liabilities	285,271	71,003	-	413,123	769,397
Equity and other credits:					
Investment in general fixed assets	-	-	1,762,769	-	1,762,769
Fund balances:					
Reserved for debt service	-	111,989	-	-	111,989
Unreserved:					
Undesignated	72,579	-	-	-	72,579
Total equity and other credits	72,579	111,989	1,762,769	-	1,947,337
Total liabilities, equity and other credits	\$ 357,850	\$ 182,992	\$ 1,762,769	\$ 413,123	\$ 2,716,734

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 - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues:			
Taxes:			
Ad valorem	\$ 272,185	\$ 71,193	\$ 343,378
Intergovernmental revenues	179,913	-	179,913
Investment income	4,748	5,640	10,388
Miscellaneous revenues	<u>2,622</u>	<u>-</u>	<u>2,622</u>
Total revenues	<u>459,468</u>	<u>76,833</u>	<u>536,301</u>
Expenditures			
Current:			
Public safety	449,702	-	449,702
Debt service:			
Principal retirement	-	49,000	49,000
Interest and fiscal charges	<u>-</u>	<u>20,880</u>	<u>20,880</u>
Total expenditures	<u>449,702</u>	<u>69,880</u>	<u>519,582</u>
Excess (deficiency) of revenues over (under) expenditures	9,766	6,953	16,719
Fund balance at beginning of year	<u>62,813</u>	<u>105,036</u>	<u>167,849</u>
Fund balance at end of year	<u>\$ 72,579</u>	<u>\$ 111,989</u>	<u>\$ 184,568</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental	Account Groups		Totals
	Fund Type	General	General	
ASSETS AND OTHER DEBITS	General	Fixed Assets	Long Term Debt	
	Fund			
Assets:				
Cash and cash equivalents	\$ 16,372	\$ -	\$ -	\$ 16,372
Investments	65,533	-	-	65,533
Receivables (net of allowances for uncollectibles):				
Taxes	77,221	-	-	77,221
Interest receivable	345	-	-	345
Fixed assets (net, where applicable, of accumulated depreciation)	-	631,393	-	631,393
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	689	689
Total assets and other debits	\$ 159,471	\$ 631,393	\$ 689	\$ 791,553
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 7,573	\$ -	\$ -	\$ 7,573
Accrued liabilities	482	-	-	482
Deferred revenues	77,221	-	-	77,221
Compensated absences payable	-	-	689	689
Total liabilities	85,276	-	689	85,965
Equity and other credits:				
Investment in general fixed assets	-	631,393	-	631,393
Fund balances:				
Unreserved:				
Undesignated	74,195	-	-	74,195
Total equity and other credits	74,195	631,393	-	705,588
Total liabilities, equity and other credits	\$ 159,471	\$ 631,393	\$ 689	\$ 791,553

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 80,061
Intergovernmental revenues	49,330
Investment income	3,187
Miscellaneous revenue	<u>500</u>
Total revenues	<u>133,078</u>
Expenditures	
Current:	
Public safety	<u>84,741</u>
Excess (deficiency) of revenues over (under) expenditures	48,337
Fund balance at beginning of year	<u>25,858</u>
Fund balance at end of year	<u>\$ 74,195</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental Fund Types		Account Groups		Totals
	General Fund	Debt Service Fund	General Fixed Assets	General Long Term Debt	
Assets:					
Cash and cash equivalents	\$ 234,568	\$ 37,455	\$ -	\$ -	\$ 272,023
Investments	967,105	154,832	-	-	1,121,937
Receivables (net of allowances for uncollectibles):					
Taxes	772,877	105,525	-	-	878,402
Interest receivable	6,174	849	-	-	7,023
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,296,580	-	1,296,580
Other debits:					
Amount available in debt service funds	-	-	-	193,136	193,136
Amount to be provided for retirement of general long-term debt	-	-	-	132,503	132,503
Total assets and other debits	\$ 1,980,724	\$ 298,661	\$ 1,296,580	\$ 325,639	\$ 3,901,604
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 25,804	\$ -	\$ -	\$ -	\$ 25,804
Accrued liabilities	448	-	-	-	448
Deferred revenues	772,877	105,525	-	-	878,402
General obligation bonds payable	-	-	-	325,000	325,000
Compensated absences payable	-	-	-	639	639
Total liabilities	799,129	105,525	-	325,639	1,230,293
Equity and other credits:					
Investment in general fixed assets	-	-	1,296,580	-	1,296,580
Fund balances:					
Reserved for debt service	-	193,136	-	-	193,136
Reserved for encumbrance	109,000	-	-	-	109,000
Unreserved:					
Undesignated	1,072,595	-	-	-	1,072,595
Total equity and other credits	1,181,595	193,136	1,296,580	-	2,671,311
Total liabilities, equity and other credits	\$ 1,980,724	\$ 298,661	\$ 1,296,580	\$ 325,639	\$ 3,901,604

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
Discretely Presented Component Unit
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues:			
Taxes:			
Ad valorem	\$ 757,379	\$ 119,298	\$ 876,677
Intergovernmental revenues	179,571	-	179,571
Investment income	69,393	8,525	77,918
Miscellaneous revenues	<u>515</u>	<u>-</u>	<u>515</u>
Total revenues	<u>1,006,858</u>	<u>127,823</u>	<u>1,134,681</u>
Expenditures			
Current:			
Public safety	855,241	-	855,241
Capital outlay	79,688	-	79,688
Debt service:			
Principal retirement	-	75,000	75,000
Interest and fiscal charges	<u>-</u>	<u>22,077</u>	<u>22,077</u>
Total expenditures	<u>934,929</u>	<u>97,077</u>	<u>1,032,006</u>
Excess (deficiency) of revenues over (under) expenditures	71,929	30,746	102,675
Fund balance at beginning of year	<u>1,109,666</u>	<u>162,390</u>	<u>1,272,056</u>
Fund balance at end of year	<u>\$ 1,181,595</u>	<u>\$ 193,136</u>	<u>\$ 1,374,731</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental Fund Types			Account Groups		Totals
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets	General Long Term Debt	
Assets:						
Cash and cash equivalents	\$ 121,875	\$ 35,425	\$ 123,122	\$ -	\$ -	\$ 280,422
Investments	494,013	146,442	500,898	-	-	1,141,353
Receivables (net of allowances for uncollectibles):						
Taxes	395,280	143,431	-	-	-	538,711
Interest receivable	2,779	814	2,754	-	-	6,347
Due from other governmental units	5,785	-	-	-	-	5,785
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	2,016,850	-	2,016,850
Other debits:						
Amount available in debt service funds	-	-	-	-	182,681	182,681
Amount to be provided for retirement of general long-term debt	-	-	-	-	1,262,319	1,262,319
Total assets and other debits	\$ 1,019,732	\$ 326,112	\$ 626,774	\$ 2,016,850	\$ 1,445,000	\$ 5,434,468
 LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 10,271	\$ -	\$ 2,450	\$ -	\$ -	\$ 12,721
Accrued liabilities	6,651	-	-	-	-	6,651
Deferred revenues	395,280	143,431	-	-	-	538,711
General obligation bonds payable	-	-	-	-	1,445,000	1,445,000
Total liabilities	412,202	143,431	2,450	-	1,445,000	2,003,083
 Equity and other credits:						
Investment in general fixed assets	-	-	-	2,016,850	-	2,016,850
Fund balances:						
Reserved for debt service	-	182,681	-	-	-	182,681
Unreserved:						
Undesignated	607,530	-	624,324	-	-	1,231,854
Total equity and other credits	607,530	182,681	624,324	2,016,850	-	3,431,385
Total liabilities, equity and other credits	\$ 1,019,732	\$ 326,112	\$ 626,774	\$ 2,016,850	\$ 1,445,000	\$ 5,434,468

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
Discretely Presented Component Unit
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues:				
Taxes:				
Ad valorem	\$ 471,049	\$ 227,640	\$ -	\$ 698,689
Intergovernmental revenues	137,682	-	-	137,682
Charges for services	10,676	-	-	10,676
Investment income	30,325	8,011	28,003	66,339
Miscellaneous revenue	4,546	-	-	4,546
Total revenues	<u>654,278</u>	<u>235,651</u>	<u>28,003</u>	<u>917,932</u>
Expenditures				
Current:				
Public safety	538,138	-	99,715	637,853
Capital outlay	-	-	15,732	15,732
Debt service:				
Principal retirement	-	65,000	-	65,000
Interest and fiscal charges	-	93,474	-	93,474
Total expenditures	<u>538,138</u>	<u>158,474</u>	<u>115,447</u>	<u>812,059</u>
Excess (deficiency) of revenues over (under) expenditures	116,140	77,177	(87,444)	105,873
Fund balance at beginning of year	<u>491,390</u>	<u>105,504</u>	<u>711,768</u>	<u>1,308,662</u>
Fund balance at end of year	<u>\$ 607,530</u>	<u>\$ 182,681</u>	<u>\$ 624,324</u>	<u>\$ 1,414,535</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental Fund Types			Account Groups		Totals
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets	General Long Term Debt	
Assets:						
Cash and cash equivalents	\$ 85,678	\$ 8,326	\$ 6,269	\$ -	\$ -	\$ 100,273
Investments	352,293	34,420	25,914	-	-	412,627
Receivables (net of allowances for uncollectibles):						
Taxes	339,083	145,031	-	-	-	484,114
Interest receivable	2,027	203	193	-	-	2,423
Due from other governmental units	10,000	-	-	-	-	10,000
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	1,524,090	-	1,524,090
Other debits:						
Amount available in debt service funds	-	-	-	-	42,949	42,949
Amount to be provided for retirement of general long-term debt	-	-	-	-	797,051	797,051
Total assets and other debits	\$ 789,081	\$ 187,980	\$ 32,376	\$ 1,524,090	\$ 840,000	\$ 3,373,527
 LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 194,521	\$ -	\$ -	\$ -	\$ -	\$ 194,521
Deferred revenues	339,083	145,031	-	-	-	484,114
Retainage payable	-	-	-	-	-	-
General obligation bonds payable	-	-	-	-	840,000	840,000
Total liabilities	533,604	145,031	-	-	840,000	1,518,635
 Equity and other credits:						
Investment in general fixed assets	-	-	-	1,524,090	-	1,524,090
Fund balances:						
Reserved for debt service	-	42,949	-	-	-	42,949
Unreserved:						
Undesignated	255,477	-	32,376	-	-	287,853
Total equity and other credits	255,477	42,949	32,376	1,524,090	-	1,854,892
Total liabilities, equity and other credits	\$ 789,081	\$ 187,980	\$ 32,376	\$ 1,524,090	\$ 840,000	\$ 3,373,527

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4**

Discretely Presented Component Units
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues:				
Taxes:				
Ad valorem	\$ 345,310	\$ 177,136	\$ -	\$ 522,446
Intergovernmental revenues	51,353	-	-	51,353
Investment income	24,793	4,731	2,846	32,370
Sale of assets	1,840	-	-	1,840
Miscellaneous revenues	10	-	-	10
Total revenues	<u>423,306</u>	<u>181,867</u>	<u>2,846</u>	<u>608,019</u>
Expenditures				
Current:				
Public safety	418,405	-	3	418,408
Capital outlay	-	-	511,583	511,583
Debt service:				
Principal retirement	-	85,000	-	85,000
Interest and fiscal charges	-	57,721	-	57,721
Total expenditures	<u>418,405</u>	<u>142,721</u>	<u>511,586</u>	<u>1,072,712</u>
Excess (deficiency) of revenues over (under) expenditures	4,901	39,146	(508,740)	(464,693)
Other financing sources (uses):				
Operating transfers in	-	-	200,000	200,000
Operating transfers out	(200,000)	-	-	(200,000)
Total other financing sources (uses)	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(195,099)	39,146	(308,740)	(464,693)
Fund balance at beginning of year	<u>450,576</u>	<u>3,803</u>	<u>341,116</u>	<u>795,495</u>
Fund balance at end of year	<u>\$ 255,477</u>	<u>\$ 42,949</u>	<u>\$ 32,376</u>	<u>\$ 330,802</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental Fund Types		Account Groups		Totals
	General Fund	Debt Service Fund	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 1,373	\$ 14,095	\$ -	\$ -	\$ 15,468
Investments	3,854	58,264	-	-	62,118
Receivables (net of allowances for uncollectibles):					
Taxes	40,763	44,768	-	-	85,531
Interest receivable	25	320	-	-	345
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	765,937	-	765,937
Other debits:					
Amount available in debt service funds	-	-	-	72,679	72,679
Amount to be provided for retirement of general long-term debt	-	-	-	68,321	68,321
Total assets and other debits	\$ 46,015	\$ 117,447	\$ 765,937	\$ 141,000	\$ 1,070,399
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 13,186	\$ -	\$ -	\$ -	\$ 13,186
Deferred revenues	40,763	44,768	-	-	85,531
General obligation bonds payable	-	-	-	141,000	141,000
Total liabilities	53,949	44,768	-	141,000	239,717
Equity and other credits:					
Investment in general fixed assets	-	-	765,937	-	765,937
Fund balances:					
Reserved for debt service	-	72,679	-	-	72,679
Unreserved:					
Undesignated	(7,934)	-	-	-	(7,934)
Total equity and other credits	(7,934)	72,679	765,937	-	830,682
Total liabilities, equity and other credits	\$ 46,015	\$ 117,447	\$ 765,937	\$ 141,000	\$ 1,070,399

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
 Discretely Presented Component Units
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues:			
Taxes:			
Ad valorem	\$ 38,964	\$ 42,793	\$ 81,757
Intergovernmental revenues	24,836	-	24,836
Investment income	506	3,544	4,050
Sale of assets	322	-	322
Total revenues	<u>64,628</u>	<u>46,337</u>	<u>110,965</u>
Expenditures			
Current:			
Public safety	71,811	-	71,811
Debt service:			
Principal retirement	-	33,000	33,000
Interest and fiscal charges	-	10,618	10,618
Total expenditures	<u>71,811</u>	<u>43,618</u>	<u>115,429</u>
Excess (deficiency) of revenues over (under) expenditures	(7,183)	2,719	(4,464)
Fund balance at beginning of year	<u>(751)</u>	<u>69,960</u>	<u>69,209</u>
Fund balance at end of year	<u>\$ (7,934)</u>	<u>\$ 72,679</u>	<u>\$ 64,745</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 5
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental	Account Groups	
	Fund Type	General	Totals
ASSETS AND OTHER DEBITS	General Fund	Fixed Assets	
Assets:			
Cash and cash equivalents	\$ 20,501	\$ -	\$ 20,501
Investments	82,467	-	82,467
Receivables (net of allowances for uncollectibles):			
Taxes	53,287	-	53,287
Interest receivable	435	-	435
Fixed assets (net, where applicable, of accumulated depreciation)	-	401,801	401,801
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets and other debits	\$ 156,690	\$ 401,801	\$ 558,491
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 5,705	\$ -	\$ 5,705
Deferred revenues	53,287	-	53,287
Total liabilities	58,992	-	58,992
Equity and other credits:			
Investment in general fixed assets	-	401,801	401,801
Fund balances:			
Unreserved:			
Undesignated	97,698	-	97,698
Total equity and other credits	97,698	401,801	499,499
Total liabilities, equity and other credits	\$ 156,690	\$ 401,801	\$ 558,491

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 5
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	General Fund	
Revenues:		
Taxes:		
Ad valorem	\$ 56,257	
Intergovernmental revenues	102,827	
Investment income	4,856	
Total revenues	163,940	
 Expenditures		
Current:		
Public safety	152,296	
 Excess (deficiency) of revenues over (under) expenditures		11,644
Fund balance at beginning of year	86,054	
Fund balance at end of year	\$ 97,698	

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental Fund Types		Account Groups		Totals
	General Fund	Debt Service Fund	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 133,916	\$ 22,015	\$ -	\$ -	\$ 155,931
Investments	549,867	91,003	-	-	640,870
Receivables (net of allowances for uncollectibles):					
Taxes	116,921	125,452	-	-	242,373
Interest receivable	3,084	497	-	-	3,581
Due from other governmental units	3,919	-	-	-	3,919
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,745,310	-	1,745,310
Other debits:					
Amount available in debt service funds	-	-	-	113,515	113,515
Amount to be provided for retirement of general long-term debt	-	-	-	324,550	324,550
Total assets and other debits	\$ 807,707	\$ 238,967	\$ 1,745,310	\$ 438,065	\$ 3,230,049
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,929	\$ -	\$ -	\$ -	\$ 1,929
Accrued liabilities	482	-	-	-	482
Deferred revenues	116,921	125,452	-	-	242,373
General obligation bonds payable	-	-	-	438,000	438,000
Compensated absences	-	-	-	65	65
Total liabilities	119,332	125,452	-	438,065	682,849
Equity and other credits:					
Investment in general fixed assets	-	-	1,745,310	-	1,745,310
Fund balances:					
Reserved for debt service	-	113,515	-	-	113,515
Reserved for encumbrances	13,444	-	-	-	13,444
Unreserved:					
Undesignated	674,931	-	-	-	674,931
Total equity and other credits	688,375	113,515	1,745,310	-	2,547,200
Total liabilities, equity and other credits	\$ 807,707	\$ 238,967	\$ 1,745,310	\$ 438,065	\$ 3,230,049

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
Discretely Presented Component Unit
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues:			
Taxes:			
Ad valorem	\$ 119,892	\$ 128,639	\$ 248,531
Intergovernmental revenues	83,613	-	83,613
Investment income	30,296	5,498	35,794
Sale of assets	75,000	-	75,000
Total revenues	<u>308,801</u>	<u>134,137</u>	<u>442,938</u>
Expenditures			
Current:			
Public safety	167,237	-	167,237
Capital outlay	47,621	-	47,621
Debt service:			
Principal retirement	-	95,000	95,000
Interest and fiscal charges	-	30,769	30,769
Total expenditures	<u>214,858</u>	<u>125,769</u>	<u>340,627</u>
Excess (deficiency) of revenues over (under) expenditures	93,943	8,368	102,311
Fund balance at beginning of year	<u>594,432</u>	<u>105,147</u>	<u>699,579</u>
Fund balance at end of year	<u>\$ 688,375</u>	<u>\$ 113,515</u>	<u>\$ 801,890</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental Fund Types			Account Groups		Totals
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets	General Long Term Debt	
Assets:						
Cash and cash equivalents	\$ 27,768	\$ 10,137	\$ 192,729	\$ -	\$ -	\$ 230,634
Investments	114,375	41,903	796,700	-	-	952,978
Receivables (net of allowances for uncollectibles):						
Taxes	174,408	98,288	-	-	-	272,696
Interest receivable	650	230	2,936	-	-	3,816
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	890,805	-	890,805
Other debits:						
Amount available in debt service funds	-	-	-	-	52,270	52,270
Amount to be provided for retirement of general long-term debt	-	-	-	-	992,400	992,400
Total assets and other debits	\$ 317,201	\$ 150,558	\$ 992,365	\$ 890,805	\$ 1,044,670	\$ 3,395,599
 LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 5,132	\$ -	\$ 4,087	\$ -	\$ -	\$ 9,219
Accrued liabilities	1,557	-	-	-	-	1,557
Deferred revenues	174,408	98,288	-	-	-	272,696
General obligation bonds payable	-	-	-	-	1,015,000	1,015,000
Capital lease	-	-	-	-	28,783	28,783
Compensated absences payable	-	-	-	-	887	887
Total liabilities	181,097	98,288	4,087	-	1,044,670	1,328,142
 Equity and other credits:						
Investment in general fixed assets	-	-	-	890,805	-	890,805
Fund balances:						
Reserved for debt service	-	52,270	-	-	-	52,270
Unreserved:						
Undesignated	136,104	-	988,278	-	-	1,124,382
Total equity and other credits	136,104	52,270	988,278	890,805	-	2,067,457
Total liabilities, equity and other credits	\$ 317,201	\$ 150,558	\$ 992,365	\$ 890,805	\$ 1,044,670	\$ 3,395,599

**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 - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues:				
Taxes:				
Ad valorem	\$ 118,455	\$ -	\$ -	\$ 118,455
Intergovernmental revenues	47,255	-	-	47,255
Investment income	7,355	2,361	12,463	22,179
Sale of assets	3,200	-	-	3,200
Total revenues	<u>176,265</u>	<u>2,361</u>	<u>12,463</u>	<u>191,089</u>
Expenditures				
Current:				
Public safety	147,575	-	-	147,575
Capital outlay	-	-	24,185	24,185
Debt service:				
Principal retirement	-	5,000	-	5,000
Interest and fiscal charges	-	1,493	-	1,493
Total expenditures	<u>147,575</u>	<u>6,493</u>	<u>24,185</u>	<u>178,253</u>
Excess (deficiency) of revenues over (under) expenditures	28,690	(4,132)	(11,722)	12,836
Other financing sources (uses):				
Bond Proceeds	-	-	1,000,000	1,000,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	28,690	(4,132)	988,278	1,012,836
Fund balance at beginning of year	<u>107,414</u>	<u>56,402</u>	<u>-</u>	<u>163,816</u>
Fund balance at end of year	<u>\$ 136,104</u>	<u>\$ 52,270</u>	<u>\$ 988,278</u>	<u>\$ 1,176,652</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental	Account Groups		Totals
	Fund Type	General	General	
	Fund	Fixed Assets	Long Term Debt	
Assets:				
Cash and cash equivalents	\$ 41,813	\$ -	\$ -	\$ 41,813
Investments	171,606	-	-	171,606
Receivables (net of allowances for uncollectibles):				
Taxes	263,896	-	-	263,896
Interest receivable	1,013	-	-	1,013
Fixed assets (net, where applicable, of accumulated depreciation)	-	737,192	-	737,192
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	2,348	2,348
Total assets and other debits	\$ 478,328	\$ 737,192	\$ 2,348	\$ 1,217,868
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,050	\$ -	\$ -	\$ 3,050
Accrued liabilities	3,134	-	-	3,134
Deferred revenues	263,896	-	-	263,896
Compensated absences payable	-	-	2,348	2,348
Total liabilities	270,080	-	2,348	272,428
Equity and other credits:				
Investment in general fixed assets	-	737,192	-	737,192
Fund balances:				
Unreserved:				
Undesignated	208,248	-	-	208,248
Total equity and other credits	208,248	737,192	-	945,440
Total liabilities, equity and other credits	\$ 478,328	\$ 737,192	\$ 2,348	\$ 1,217,868

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 264,365
Intergovernmental revenues	39,254
Investment income	15,208
Sale of assets	<u>13,400</u>
Total revenues	<u>332,227</u>
Expenditures	
Current:	
Public works	<u>413,928</u>
Excess (deficiency) of revenues over (under) expenditures	 (81,701)
Fund balance at beginning of year	<u>289,949</u>
Fund balance at end of year	<u>\$ 208,248</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 9 OF WARD 2
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental	Account Groups		Totals
	Fund Type	General	General	
	Fund	Fixed Assets	Long Term Debt	
Assets:				
Cash and cash equivalents	\$ 31,006	\$ -	\$ -	\$ 31,006
Investments	128,172	-	-	128,172
Receivables (net of allowances for uncollectibles):				
Taxes	138,024	-	-	138,024
Interest receivable	737	-	-	737
Fixed assets (net, where applicable, of accumulated depreciation)	-	266,385	-	266,385
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	883	883
Total assets and other debits	\$ 297,939	\$ 266,385	\$ 883	\$ 565,207
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 16,326	\$ -	\$ -	\$ 16,326
Accrued liabilities	1,201	-	-	1,201
Deferred revenues	138,024	-	-	138,024
Compensated absences payable	-	-	883	883
Total liabilities	155,551	-	883	156,434
Equity and other credits:				
Investment in general fixed assets	-	266,385	-	266,385
Fund balances:				
Reserved for encumbrances	1,717	-	-	1,717
Unreserved:				
Undesignated	140,671	-	-	140,671
Total equity and other credits	142,388	266,385	-	408,773
Total liabilities, equity and other credits	\$ 297,939	\$ 266,385	\$ 883	\$ 565,207

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 9 OF WARD 2
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 143,101
Intergovernmental revenues	13,688
Investment income	8,008
Sale of assets	<u>736</u>
Total revenues	<u>165,533</u>
 Expenditures	
Current:	
Public works	<u>138,706</u>
Excess (deficiency) of revenues over (under) expenditures	26,827
Fund balance at beginning of year	<u>115,561</u>
Fund balance at end of year	<u>\$ 142,388</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental		Totals	
	Account Groups			
	General Fund	General Fixed Assets		General Long Term Debt
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 43,653	\$ -	\$ -	\$ 43,653
Investments	180,149	-	-	180,149
Receivables (net of allowances for uncollectibles):				
Taxes	249,755	-	-	249,755
Interest receivable	1,190	-	-	1,190
Fixed assets (net, where applicable, of accumulated depreciation)	-	477,072	-	477,072
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	10,321	10,321
Total assets and other debits	\$ 474,747	\$ 477,072	\$ 10,321	\$ 962,140
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,796	\$ -	\$ -	\$ 2,796
Accrued liabilities	3,446	-	-	3,446
Deferred revenues	249,755	-	-	249,755
Compensated absences payable	-	-	10,321	10,321
Total liabilities	255,997	-	10,321	266,318
Equity and other credits:				
Investment in general fixed assets	-	477,072	-	477,072
Fund balances:				
Reserved for encumbrances	3,218	-	-	3,218
Unreserved:				
Undesignated	215,532	-	-	215,532
Total equity and other credits	218,750	477,072	-	695,822
Total liabilities, equity and other credits	\$ 474,747	\$ 477,072	\$ 10,321	\$ 962,140

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 267,269
Intergovernmental revenues	18,679
Investment income	14,198
Miscellaneous revenue	3,245
Total revenues	303,391
Expenditures	
Current:	
Public works	326,103
Excess (deficiency) of revenues over (under) expenditures	(22,712)
Fund balance at beginning of year	241,462
Fund balance at end of year	\$ 218,750

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 2 OF WARD 7
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental	Account Groups		Totals
	Fund Type	General	General	
	Fund	Fixed Assets	Long Term Debt	
Assets:				
Cash and cash equivalents	\$ 71,777	\$ -	\$ -	\$ 71,777
Investments	296,432	-	-	296,432
Receivables (net of allowances for uncollectibles):				
Taxes	207,160	-	-	207,160
Interest receivable	1,684	-	-	1,684
Fixed assets (net, where applicable, of accumulated depreciation)	-	381,010	-	381,010
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	1,090	1,090
Total assets and other debits	\$ 577,053	\$ 381,010	\$ 1,090	\$ 959,153
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 68,062	\$ -	\$ -	\$ 68,062
Accrued liabilities	2,965	-	-	2,965
Deferred revenues	207,160	-	-	207,160
Compensated absences	-	-	1,090	1,090
Total liabilities	278,187	-	1,090	279,277
Equity and other credits:				
Investment in general fixed assets	-	381,010	-	381,010
Fund balances:				
Reserved for encumbrances	5,757	-	-	5,757
Unreserved:				
Undesignated	293,109	-	-	293,109
Total equity and other credits	298,866	381,010	-	679,876
Total liabilities, equity and other credits	\$ 577,053	\$ 381,010	\$ 1,090	\$ 959,153

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 2 OF WARD 7
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 226,273
Intergovernmental revenues	6,950
Investment income	<u>17,209</u>
Total revenues	<u>250,432</u>
 Expenditures	
Current:	
Public works	<u>231,878</u>
Excess (deficiency) of revenues over (under) expenditures	
	18,554
Fund balance at beginning of year	<u>280,312</u>
 Fund balance at end of year	 <u>\$ 298,866</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 7 OF WARD 8
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental	Account Group		Totals
	Fund Type	General	General	
ASSETS AND OTHER DEBITS	<u>General</u>	<u>Fixed Assets</u>	<u>Long Term Debt</u>	
	Fund			
Assets:				
Cash and cash equivalents	\$ 59,672	\$ -	\$ -	\$ 59,672
Investments	246,671	-	-	246,671
Receivables (net of allowances for uncollectibles):				
Taxes	259,310	-	-	259,310
Interest receivable	1,420	-	-	1,420
Fixed assets (net, where applicable, of accumulated depreciation)	-	406,175	-	406,175
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	1,070	1,070
Total assets and other debits	\$ 567,073	\$ 406,175	\$ 1,070	\$ 974,318
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,137	\$ -	\$ -	\$ 3,137
Accrued liabilities	1,573	-	-	1,573
Deferred revenues	259,310	-	-	259,310
Compensated absences	-	-	1,070	1,070
Total liabilities	264,020	-	1,070	265,090
Equity and other credits:				
Investment in general fixed assets	-	406,175	-	406,175
Fund balances:				
Unreserved:				
Undesignated	303,053	-	-	303,053
Total equity and other credits	303,053	406,175	-	709,228
Total liabilities, equity and other credits	\$ 567,073	\$ 406,175	\$ 1,070	\$ 974,318

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 7 OF WARD 8
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 260,707
Intergovernmental revenues	24,199
Investment income	16,555
Sale of assets	<u>8,694</u>
Total revenues	<u>310,155</u>
Expenditures	
Current:	
Public works	140,682
Capital outlay	<u>148,547</u>
Total expenditures	<u>289,229</u>
Excess (deficiency) of revenues over (under) expenditures	20,926
Fund balance at beginning of year	<u>282,127</u>
Fund balance at end of year	<u>\$ 303,053</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental	Account Groups	
	Fund Type	General	Totals
ASSETS AND OTHER DEBITS	General	Fixed Assets	
	Fund		Totals
Assets:			
Cash and cash equivalents	\$ 3,636	\$ -	\$ 3,636
Investments	15,032	-	15,032
Interest receivable	99	-	99
Due from primary government	69,303	-	69,303
Fixed assets (net, where applicable, of accumulated depreciation)	-	1,333,203	1,333,203
Total assets and other debits	\$ 88,070	\$ 1,333,203	\$ 1,421,273
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 61,963	-	\$ 61,963
Retainage payable	7,340	-	7,340
Total liabilities	69,303	-	69,303
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 1,333,203	\$ 1,333,203
Fund balances:			
Unreserved:			
Undesignated	18,767	-	18,767
Total equity and other credits	18,767	1,333,203	1,351,970
Total liabilities, equity and other credits	\$ 88,070	\$ 1,333,203	\$ 1,421,273

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3**
Discretely Presented Component Unit
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Intergovernmental revenues	\$ 89,642
Investment income	<u>957</u>
Total revenues	<u>90,599</u>
Expenditures	
Current:	
Culture and recreation	3,282
Capital outlay	<u>93,737</u>
Total expenditures	<u>97,019</u>
Excess (deficiency) of revenues over (under) expenditures	(6,420)
Fund balance at beginning of year	<u>25,187</u>
Fund balance at end of year	<u>\$ 18,767</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental Fund Types			Account Groups		Totals
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 332,964	\$ 38,850	\$ 1,522,326	\$ -	\$ -	\$ 1,894,140
Investments	1,343,719	160,597	-	-	-	1,504,316
Receivables (net of allowances for uncollectibles):						
Taxes	1,204,183	684,843	-	-	-	1,889,026
Interest receivable	8,615	902	-	-	-	9,517
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	9,875,930	-	9,875,930
Other debits:						
Amount available in debt service funds	-	-	-	-	200,349	200,349
Amount to be provided for retirement of general long-term debt	-	-	-	-	4,427,156	4,427,156
Total assets and other debits	\$ 2,889,481	\$ 885,192	\$ 1,522,326	\$ 9,875,930	\$ 4,627,505	\$ 19,800,434
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 14,337	\$ -	\$ 300,029	\$ -	\$ -	\$ 314,366
Accrued liabilities	13,717	-	-	-	-	13,717
Deferred revenues	1,204,183	684,843	-	-	-	1,889,026
Retainage payable	-	-	187,284	-	-	187,284
General obligation bonds payable	-	-	-	-	4,620,000	4,620,000
Compensated absences payable	-	-	-	-	7,505	7,505
Total liabilities	1,232,237	684,843	487,313	-	4,627,505	7,031,898
Equity and other credits:						
Investment in general fixed assets	-	-	-	9,875,930	-	9,875,930
Fund balances:						
Reserved for encumbrances	4,938	-	-	-	-	4,938
Reserved for debt service	-	200,349	-	-	-	200,349
Unreserved:						
Undesignated	1,652,306	-	1,035,013	-	-	2,687,319
Total equity and other credits	1,657,244	200,349	1,035,013	9,875,930	-	12,768,536
Total liabilities, equity and other credits	\$ 2,889,481	\$ 885,192	\$ 1,522,326	\$ 9,875,930	\$ 4,627,505	\$ 19,800,434

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
 Discretely Presented Component Unit
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues:				
Taxes:				
Ad valorem	\$ 1,222,986	\$ 927,383	\$ -	\$ 2,150,369
Intergovernmental revenues	11,964	-	13,000	24,964
Charges for services	55,192	-	-	55,192
Investment income	95,798	15,237	52,699	163,734
Miscellaneous revenues	4,331	-	-	4,331
Total revenues	<u>1,390,271</u>	<u>942,620</u>	<u>65,699</u>	<u>2,398,590</u>
Expenditures				
Current:				
Recreation	1,339,692	-	-	1,339,692
Capital outlay	-	-	3,383,944	3,383,944
Debt service:				
Principal retirement	-	380,000	-	380,000
Interest and fiscal charges	-	362,287	-	362,287
Total expenditures	<u>1,339,692</u>	<u>742,287</u>	<u>3,383,944</u>	<u>5,465,923</u>
Excess (deficiency) of revenues over (under) expenditures	50,579	200,333	(3,318,245)	(3,067,333)
Fund balance at beginning of year	<u>1,606,665</u>	<u>16</u>	<u>4,353,258</u>	<u>5,959,939</u>
Fund balance at end of year	<u>\$ 1,657,244</u>	<u>\$ 200,349</u>	<u>\$ 1,035,013</u>	<u>\$ 2,892,606</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 8
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental	Account Groups	
	Fund Type	General	Totals
	General Fund	Fixed Assets	
Assets:			
Cash and cash equivalents	\$ 3,240	\$ -	\$ 3,240
Investments	13,395	-	13,395
Interest receivable	74	-	74
Fixed assets (net, where applicable, of accumulated depreciation)	-	70,847	70,847
Total assets and other debits	\$ 16,709	\$ 70,847	\$ 87,556
 LIABILITIES AND FUND BALANCES			
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 70,847	\$ 70,847
Fund balances:			
Reserved for encumbrances	2,986	-	2,986
Unreserved:			
Undesignated	13,723	-	13,723
Total liabilities, equity and other credits	\$ 16,709	\$ 70,847	\$ 87,556

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 8
Discretely Presented Component Unit
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002**

	General Fund
Revenues:	
Intergovernmental revenues	\$ 70,847
Investment income	695
Total revenues	71,542
 Expenditures	
Current:	
Culture and recreation	57
Capital outlay	70,847
Total expenditures	70,904
 Excess (deficiency) of revenues over (under) expenditures	638
 Fund balance at beginning of year	16,071
 Fund balance at end of year	\$ 16,709

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 7 OF WARD 2
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	Governmental		Totals
	Fund Type	Account Group	
	General Fund	General Fixed Assets	
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 780	\$ -	\$ 780
Investments	3,226		3,226
Interest receivable	5		5
Fixed assets (net, where applicable, of accumulated depreciation)	-	69,267	69,267
Total assets and other debits	\$ 4,011	\$ 69,267	\$ 73,278
LIABILITIES AND FUND BALANCES			
Liabilities:			
Retainage payable	\$ 1,230	\$ -	\$ 1,230
Equity and other credits:			
Investment in general fixed assets	-	69,267	69,267
Fund balances:			
Unreserved:			
Undesignated	2,781	-	2,781
Total equity and other credits	2,781	69,267	72,048
Total liabilities, equity and other credits	\$ 4,011	\$ 69,267	\$ 73,278

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND
DISTRICT NO. 7 OF WARD 2
Discretely Presented Component Unit
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 2002**

		<u>General Fund</u>
Revenues:		
Intergovernmental revenues	\$	27,768
Investment income		<u>32</u>
Total revenues		<u>27,800</u>
Expenditures		
Current:		
Culture and recreation		1,315
Capital outlay		<u>23,752</u>
Total expenditures		<u>25,067</u>
Excess (deficiency) of revenues over (under) expenditures		2,733
Fund balance at beginning of year		<u>48</u>
Fund balance at end of year	\$	<u>2,781</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 5 OF WARD 5
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Totals</u>
	<u>General</u> <u>Fund</u>	<u>General</u> <u>Fixed Assets</u>	
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 639	\$ -	\$ 639
Investments	1,632	-	1,632
Interest receivable	9	-	9
Fixed assets (net, where applicable, of accumulated depreciation)	-	84,270	84,270
Total assets and other debits	\$ 2,280	\$ 84,270	\$ 86,550
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 35	\$ -	\$ 35
Equity and other credits:			
Investment in general fixed assets	-	84,270	84,270
Fund balances:			
Unreserved:			
Undesignated	2,245	-	2,245
Total equity and other credits	2,245	84,270	86,515
Total liabilities, equity and other credits	\$ 2,280	\$ 84,270	\$ 86,550

**CALCASIEU PARISH POLICE JURY
 COMMUNITY CENTER AND PLAYGROUND
 DISTRICT NO. 5 OF WARD 5
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002**

		<u>General Fund</u>
Revenues:		
Intergovernmental revenues	\$	3,367
Investment income		<u>93</u>
Total revenues		<u>3,460</u>
Expenditures		
Current:		
Culture and recreation		<u>3,861</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(401)</u>
Fund balance at beginning of year		<u>2,646</u>
Fund balance at end of year	\$	<u>2,245</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 1 OF WARD 6
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Totals</u>
ASSETS AND OTHER DEBITS	<u>General</u> <u>Fund</u>	<u>General</u> <u>Fixed Assets</u>	<u>Totals</u>
Assets:			
Cash and cash equivalents	\$ 29,958	\$ -	\$ 29,958
Investments	123,633	-	123,633
Receivables (net of allowances for uncollectibles):			
Taxes	86,193	-	86,193
Interest receivable	670	-	670
Fixed assets (net, where applicable, of accumulated depreciation)	-	460,548	460,548
Total assets and other debits	\$ 240,454	\$ 460,548	\$ 701,002
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,505	\$ -	\$ 3,505
Deferred revenues	86,193	-	86,193
Total liabilities	89,698	-	89,698
Equity and other credits:			
Investment in general fixed assets	-	460,548	460,548
Fund balances:			
Unreserved:			
Undesignated	150,756	-	150,756
Total equity and other credits	150,756	460,548	611,304
Total liabilities, equity and other credits	\$ 240,454	\$ 460,548	\$ 701,002

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND
DISTRICT NO. 1 OF WARD 6
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 2002

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 92,936
Intergovernmental revenues	11,978
Charges for services	7,138
Investment income	<u>7,172</u>
Total revenues	<u>119,224</u>
Expenditures	
Recreation	86,889
Capital outlay	<u>2,548</u>
Total expenditures	<u>89,437</u>
Excess (deficiency) of revenues over (under) expenditures	29,787
Fund balance at beginning of year	<u>120,969</u>
Fund balance at end of year	<u>\$ 150,756</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT
Discretely Presented Component Unit
Combining Balance Sheet
December 31, 2002

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Totals</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 475,788	\$ 21,048	\$ -	\$ -	\$ 496,836
Investments	1,989,145	-	-	-	1,989,145
Receivables (net of allowances for uncollectibles):					
Interest receivable	10,904	-	-	-	10,904
Notes receivable	225,000	-	-	-	225,000
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	2,697,829	-	2,697,829
Other assets	1,000	-	-	-	1,000
Other debits:					
Amount available in debt service funds	-	-	-	21,048	21,048
Amount to be provided for retirement of general long-term debt	-	-	-	90,895	90,895
Total assets and other debits	\$ 2,701,837	\$ 21,048	\$ 2,697,829	\$ 111,943	\$ 5,532,657
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 28,094	\$ -	\$ -	\$ -	\$ 28,094
Accrued liabilities	16,725	-	-	-	16,725
Retainage payable	5,727	-	-	-	5,727
Revenue bonds payable	-	-	-	100,000	100,000
Compensated absences payable	-	-	-	11,943	11,943
Total liabilities	50,546	-	-	111,943	162,489
Equity and other credits:					
Investment in general fixed assets	-	-	2,697,829	-	2,697,829
Fund balances:					
Reserved for encumbrances	-	-	-	-	-
Reserved for debt service	-	21,048	-	-	21,048
Unreserved:					
Undesignated	2,651,291	-	-	-	2,651,291
Total equity and other credits	2,651,291	21,048	2,697,829	-	5,370,168
Total liabilities, equity and other credits	\$ 2,701,837	\$ 21,048	\$ 2,697,829	\$ 111,943	\$ 5,532,657

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT
 Discretely Presented Component Unit
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the fiscal year ended December 31, 2002

	General Fund	Debt Service Fund	Totals
Revenues:			
Charges for services	\$ 1,993,604	\$ -	\$ 1,993,604
Investment income	109,456	1,012	110,468
Miscellaneous revenues	<u>1,049</u>	<u>-</u>	<u>1,049</u>
Total revenues	<u>2,104,109</u>	<u>1,012</u>	<u>2,105,121</u>
Expenditures			
Current:			
Public safety	1,848,789	-	1,848,789
Capital outlay	49,143	-	49,143
Debt service:			
Principal retirement	-	95,000	95,000
Interest and fiscal charges	<u>-</u>	<u>9,498</u>	<u>9,498</u>
Total expenditures	<u>1,897,932</u>	<u>104,498</u>	<u>2,002,430</u>
Excess (deficiency) of revenues over (under) expenditures	<u>206,177</u>	<u>(103,486)</u>	<u>102,691</u>
Other financing sources (uses):			
Operating transfers in	-	104,403	104,403
Operating transfers out	<u>(104,403)</u>	<u>-</u>	<u>(104,403)</u>
Total other financing sources (uses)	<u>(104,403)</u>	<u>104,403</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	101,774	917	102,691
Fund balance at beginning of year	<u>2,549,517</u>	<u>20,131</u>	<u>2,569,648</u>
Fund balance at end of year	<u>\$ 2,651,291</u>	<u>\$ 21,048</u>	<u>\$ 2,672,339</u>

**CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3**

Discretely Presented Component Unit

Combining Balance Sheet

December 31, 2002

ASSETS AND OTHER DEBITS	Governmental	Proprietary	Totals
	Fund Type	Fund Type	
	Debt Service	Enterprise	
	Fund	Fund	
Cash and cash equivalents	\$ -	\$ 160,897	\$ 160,897
Investments	-	593,110	593,110
Receivables (net of allowances for uncollectibles):			
Taxes	-	99,054	99,054
Accounts	-	72,406	72,406
Special assessments	34,445	-	34,445
Other	-	581	581
Interest receivable	-	4,025	4,025
Prepaid items	-	3,866	3,866
Due from other governments	-	636	636
Due from primary government	11,572	-	11,572
Restricted assets:			
Cash and cash equivalents	-	12,046	12,046
Other restricted assets	-	151,360	151,360
Fixed assets (net, where applicable, of accumulated depreciation)	-	1,280,278	1,280,278
Other assets	-	320	320
Total assets and other debits	\$ 46,017	\$ 2,378,579	\$ 2,424,596
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 7,090	\$ 7,090
Accrued liabilities	-	4,327	4,327
Due to other governmental units	-	18,974	18,974
Due to primary government	39,729	-	39,729
Deferred revenues	29,334	-	29,334
Liabilities payable from restricted assets	-	57,351	57,351
General obligation bonds payable	-	71,850	71,850
Revenue bonds payable	-	222,299	222,299
Compensated absences payable	-	2,879	2,879
Total liabilities	69,063	384,770	453,833
Equity and other credits:			
Contributed capital	-	1,439,848	1,439,848
Retained earnings:			
Reserved	-	110,096	110,096
Unreserved	-	443,865	443,865
Fund balances:			
Unreserved - undesignated	(23,046)	-	(23,046)
Total equity and other credits	(23,046)	1,993,809	1,970,763
Total liabilities, equity and other credits	\$ 46,017	\$ 2,378,579	\$ 2,424,596

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3
 Discretely Presented Component Unit
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Component Units
 For the fiscal year ended December 31, 2002

	Debt Service Fund
Revenues:	
Special assessments levied	\$ 13,889
Interest received on assessments	4,400
Investment income	95
Total revenues	18,384
 Expenditures	
Current:	
Other general government	199
Debt service:	
Interest and fiscal charges	2,411
Total expenditures	2,610
 Excess (deficiency) of revenues over (under) expenditures	
	15,774
 Fund balance at beginning of year	 (38,820)
 Fund balance at end of year	 \$ (23,046)

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3
Discretely Presented Component Unit
Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units
For the fiscal year ended December 31, 2002

	Enterprise Fund
Operating revenues:	
Charges for services	<u>\$ 362,884</u>
Operating expenses:	
Personal services	152,773
Materials and supplies	21,610
Repairs and maintenance	31,722
General and administrative	97,659
Depreciation and amortization	<u>85,043</u>
Total operating expenses	<u>388,807</u>
Operating income (loss)	<u>(25,923)</u>
Nonoperating revenues (expenses):	
Ad valorem taxes	101,095
Intergovernmental revenues	637
Investment income	36,144
Interest expense	(15,057)
Miscellaneous revenues	<u>10,908</u>
Total nonoperating revenues (expenses)	<u>133,727</u>
Net income (loss)	107,804
Amortization of contributed capital	<u>7,529</u>
Increase (decrease) in retained earnings	115,333
Retained earnings at beginning of year	<u>438,628</u>
Retained earnings at end of year	<u>\$ 553,961</u>

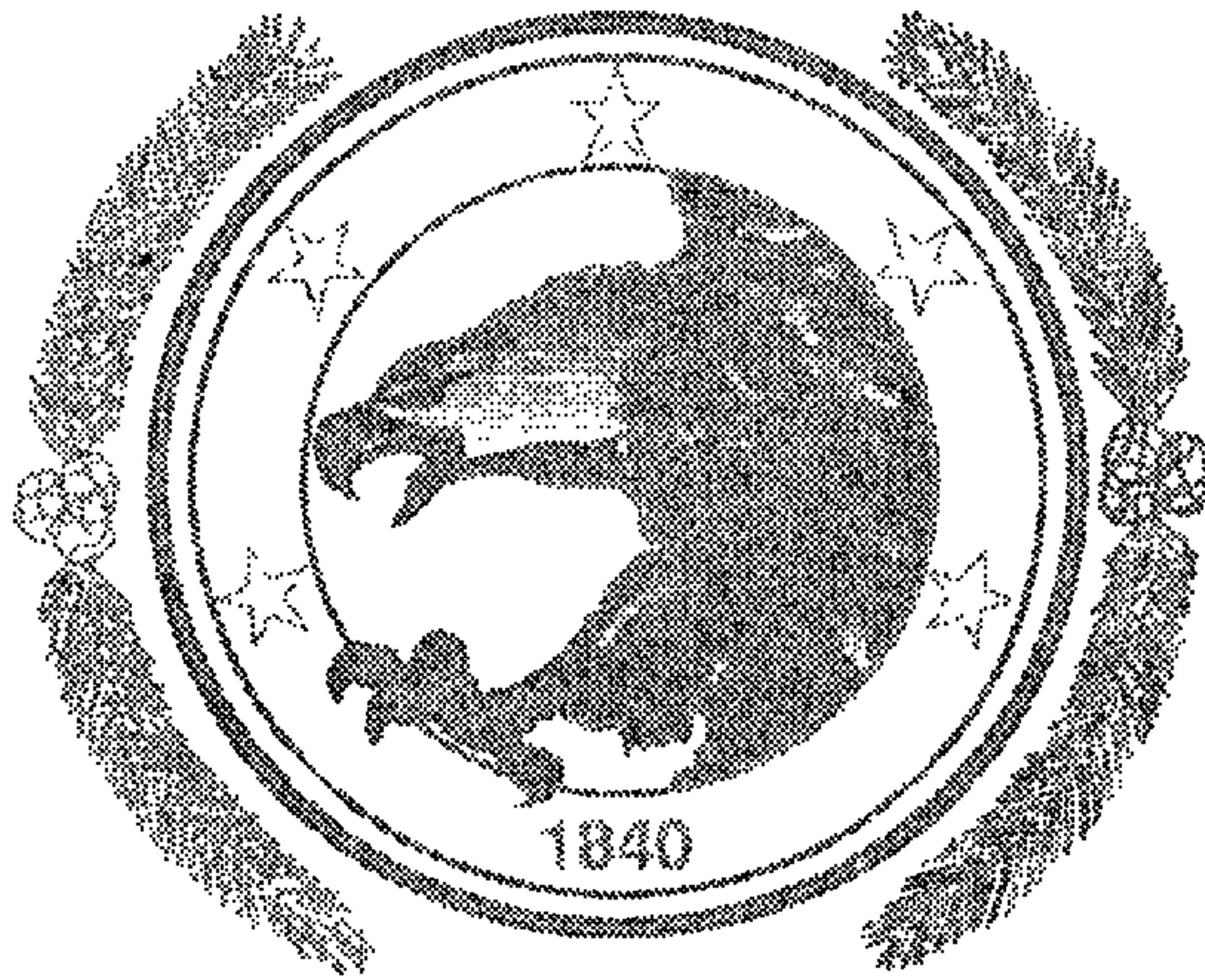


Table 1

Calcasieu Parish Police Jury
General Governmental Expenditures by Function (1)
Last Ten Years
(Unaudited)

Year	General Government	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Economic Development & Assistance
2002	\$ 9,328,804	\$ 7,793,395	\$ 14,978,651	\$ 8,584,289	\$ 482,952	\$ 4,356,278
2001	8,294,717	7,315,272	15,051,728	7,301,090	514,606	3,931,434
2000	7,780,353	7,404,595	19,287,950	5,496,272	458,389	3,495,798
1999	7,495,578	6,376,762	15,617,728	6,342,883	457,142	3,577,973
1998	7,619,043	5,910,712	12,515,166	7,386,297	409,533	3,366,305
1997	7,349,223	4,974,854	13,269,338	7,441,995	394,023	3,008,369
1996	6,577,240	4,486,336	10,945,803	6,464,883	400,249	3,119,609
1995	6,291,550	4,365,599	9,772,153	7,308,146	341,966	3,336,200
1994	4,988,974	4,106,158	10,289,148	7,841,608	328,489	3,413,871
1993	4,845,455	3,898,935	9,456,418	7,473,643	322,820	2,818,069

(1) Includes General, Special Revenue, and Debt Service Funds, excluding capital outlay expenditures.

Table 1

Debt Service	Miscellaneous	Total
\$ 3,879,976	\$ 246,894	\$ 49,651,239
4,102,146	348,052	46,859,045
4,526,135	277,439	48,726,931
4,409,278	258,395	44,535,739
4,658,898	229,792	42,095,746
4,793,072	177,735	41,408,609
3,167,809	160,113	35,322,042
1,360,651	150,634	32,926,899
1,265,579	135,121	32,368,948
769,547	396,306	29,981,193

Calcasieu Parish Police Jury
General Governmental Revenues by Source (1)
Last Ten Fiscal Years
(Unaudited)

Year	Taxes	Licenses & Permits	Inter - Governmental	Charges for Services	Fines and Forfeitures	Interest
2002	\$ 34,933,687	\$ 1,317,260	\$ 14,035,769	\$ 2,314,514	\$ 1,111,291	\$ 5,458,452
2001	33,801,912	1,181,031	11,445,472	1,852,876	1,142,174	6,450,071
2000	33,622,778	1,197,084	10,379,676	1,685,457	992,814	8,615,733
1999	32,228,917	1,199,641	11,438,893	1,447,611	1,269,399	3,397,193
1998	32,784,100	1,259,027	12,146,449	1,395,716	1,026,501	5,778,903
1997	32,646,075	1,196,113	12,656,298	1,679,519	1,213,900	4,579,520
1996	34,783,183	1,226,155	11,095,401	1,516,221	1,167,406	3,682,009
1995	29,703,090	1,075,284	11,966,007	1,381,526	1,256,786	2,767,159
1994	25,684,813	1,031,753	12,137,619	1,730,815	2,280,542	1,976,685
1993	23,194,446	928,931	11,319,884	1,196,528	981,196	1,691,174

(1) Includes General, Special Revenue, and Debt Service Funds.

Table 2

Gaming Revenues	Miscellaneous Revenues	Total
\$ 9,952,673	\$ 522,004	\$ 69,645,650
7,251,212	1,882,731	65,007,479
7,126,322	1,704,092	65,323,956
8,067,460	1,442,016	60,491,130
6,585,766	1,377,525	62,353,987
5,334,980	1,220,408	60,526,813
4,892,047	1,107,453	59,469,875
3,113,956	1,066,027	52,329,835
698,699	1,716,386	47,257,312
348,463	2,145,628	41,806,250

Calcasieu Parish Police Jury
General Governmental Tax Revenues by Source (1)
Last Ten Fiscal Years
(Unaudited)

Year	General Property Taxes	Sales Tax	Other Taxes	Total
2002	\$ 19,002,589	\$ 15,626,638	\$ 304,460	\$ 34,933,687
2001	17,766,142	15,645,444	390,326	33,801,912
2000	16,939,103	16,397,491	286,184	33,622,778
1999	16,383,114	15,549,130	296,673	32,228,917
1998	16,009,523	16,474,958	299,619	32,784,100
1997	15,666,826	16,699,619	279,630	32,646,075
1996	14,554,197	19,943,643	285,343	34,783,183
1995	14,321,913	15,138,670	242,507	29,703,090
1994	12,222,407	13,216,870	245,536	25,684,813
1993	10,859,963	12,121,374	213,109	23,194,446

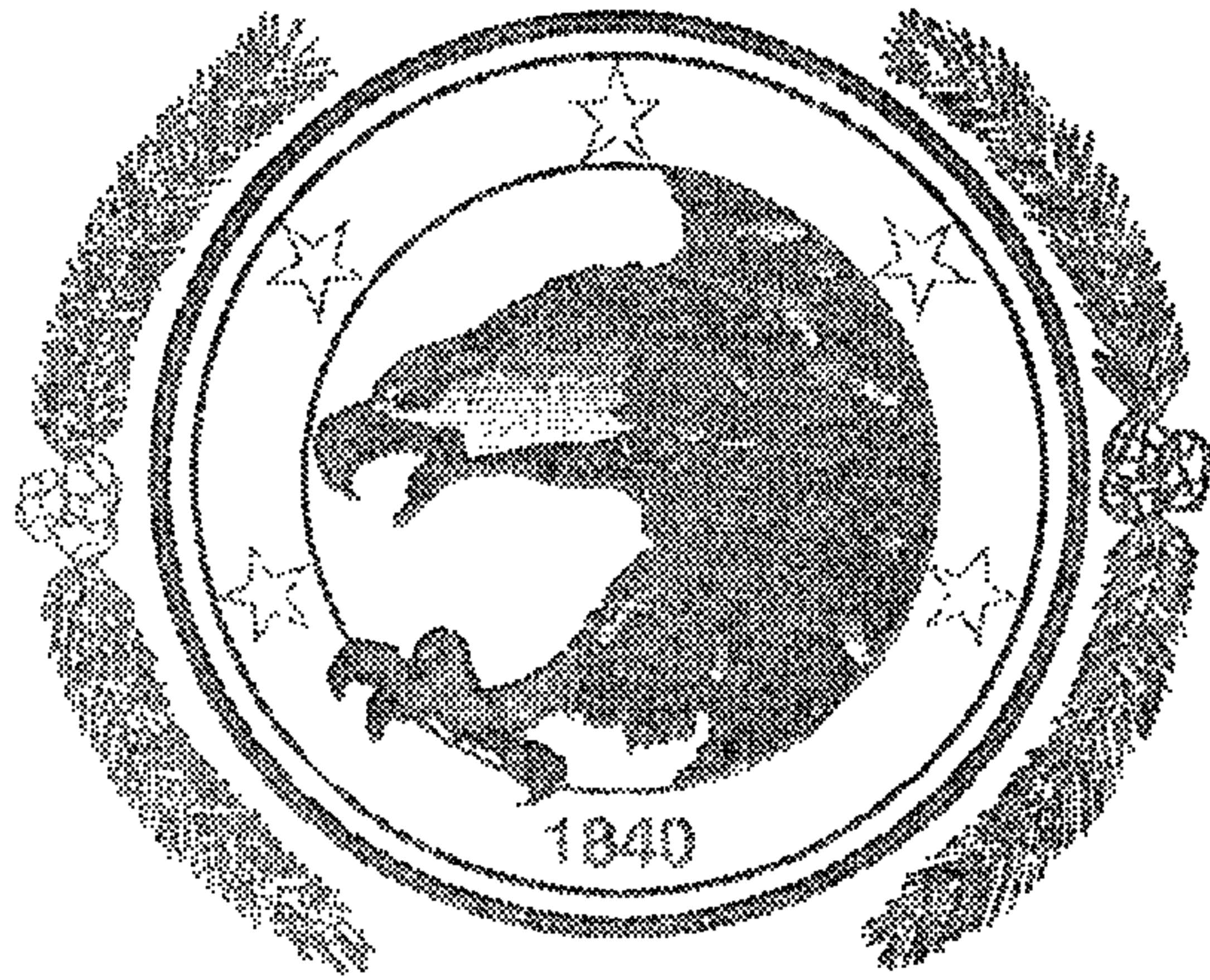
(1) Includes General, Special Revenue, and Debt Service Funds

Table 3

**Calcasieu Parish Police Jury
Ad Valorem Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Year	Levy	Supple- mental	Reductions	Adjusted Levy	Unpaid	Collected	Percent Collected
2002	\$ 19,557,875	\$ 848,973	\$ 958,633	\$ 19,448,215	\$ 386,289	\$ 19,061,926	98.01%
2001	19,064,677	191,945	248,286	19,008,336	277,272	18,731,064	98.54%
2000	18,345,408	685,533	1,007,834	18,023,107	444,730	17,578,376	97.53%
1999	16,976,597	286,838	430,388	16,833,047	235,520	16,587,651	98.54%
1998	16,625,442	32,854	199,782	16,458,514	242,387	16,216,127	98.53%
1997	16,101,545	51,732	477,563	15,675,714	128,460	15,547,254	99.18%
1996	15,824,307	50,811	421,529	15,453,589	131,012	15,322,577	99.15%
1995	14,384,565	54,255	130,384	14,308,436	61,391	14,247,045	99.57%
1994	14,230,733	52,391	227,364	14,055,760	38,357	14,017,403	99.73%
1993	11,015,745	22,647	214,537	10,823,855	34,648	10,789,207	99.68%

- (1) *Supplemental* represents additions to the original tax rolls.
- (2) *Reductions* represents reduced assessments.
- (3) *Unpaid* represents bankruptcy, adjudicated, and uncollectible amounts.
- (4) The *collected* amount will differ from revenue reported for that year because of the year in which paid under protest amounts were remitted to the Police Jury.



Calcasieu Parish Police Jury
Assessed and Estimated Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
2002	\$ 1,230,077,780	\$ 12,300,777,800	10%
2001	1,202,967,430	12,029,674,300	10%
2000	1,133,791,820	11,337,918,200	10%
1999	1,086,078,110	10,860,781,100	10%
1998	1,057,529,420	10,575,294,200	10%
1997	1,026,002,840	10,260,028,400	10%
1996	1,000,017,630	10,000,176,300	10%
1995	890,082,560	8,900,825,600	10%
1994	876,001,840	8,760,018,400	10%
1993	823,978,920	8,239,789,200	10%

Calcasieu Parish Police Jury
Property Tax Millage Rates - Direct and Overlapping Governments (1)
(Per \$1,000 of Assesed Value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection	Gravity Drainage
2002	25.94	321.76	7.04	15.83	163.57	70.88
2001	25.94	247.06	7.04	15.83	150.57	70.88
2000	25.94	246.01	7.04	15.83	158.88	70.88
1999	26.56	203.98	5.87	15.33	153.11	69.74
1998	26.56	190.38	5.87	15.33	155.11	66.60
1997	25.09	261.93	5.87	14.88	150.74	63.76
1996	27.06	290.63	6.52	13.88	137.54	63.76
1995	27.44	327.23	7.02	13.15	174.42	67.95
1994	25.94	346.03	7.12	12.15	171.57	68.15
1993	26.64	354.73	7.32	15.65	172.71	68.72

(1) Information obtained from Property Tax Rolls, except for Cities information which was obtained from city governments.

(2) *Cities* includes Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

Table 5

Recreation and Community Centers	Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
54.05	5.88	52.53	57.27	8.93	783.68
59.70	5.88	51.53	55.46	8.93	698.82
53.04	5.88	75.48	58.22	8.93	726.13
52.08	5.75	75.13	54.49	8.16	670.20
51.42	5.75	83.38	54.49	8.16	663.05
50.41	5.75	70.78	63.81	9.93	722.95
47.51	5.75	87.85	61.77	8.16	750.43
44.29	5.95	108.86	61.89	8.31	846.51
49.13	5.95	105.40	62.56	9.81	863.81
49.13	5.95	118.35	60.57	7.34	887.11

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 2002
(Unaudited)

Taxpayer	Type of Business	2001 Assessed Valuation	Percentage of Total Assessed Valuation
Entergy Gulf States, Inc.	Utility	\$ 59,705,410	4.85%
Conoco, Inc.	Refinery	44,439,760	3.61%
PPG Industries, Inc.	Chemical Plant	34,903,690	2.84%
Condea Vista Company	Chemical Plant	23,039,180	1.87%
Citgo Petroleum Corporation	Refinery	17,197,270	1.40%
Bellsouth Telecommunication	Utility	17,094,520	1.39%
Lyondell Chemical Worldwide	Chemical Plant	14,494,560	1.18%
Basell USA, Inc	Chemical Plant	11,538,680	0.94%
Westlake Petrochemicals, Inc.	Chemical Plant	11,507,720	0.94%
Hibernia National Bank	Banking	<u>10,237,030</u>	<u>0.83%</u>
Total for principal taxpayers		244,157,820	19.85%
Total for all other taxpayers		<u>985,919,960</u>	<u>80.15%</u>
Total for all taxpayers		<u>\$ 1,230,077,780</u>	<u>100.00%</u>

**Calcasieu Parish Police Jury
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Special Assessment Billings	Special Assessment Collected (1)
2002	\$ 242,360	\$ 131,689
2001	239,488	102,544
2000	270,588	184,978
1999	323,101	285,904
1998	230,565	281,307
1997	199,977	121,088
1996	227,996	104,719
1995	236,737	152,742
1994	159,896	160,320
1993	119,176	257,743

(1) Includes prepayments.

Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 2002
(Unaudited)

Assessed Valuations:		
Assessed value		\$ 852,197,800
Add back: exempt property		<u>377,879,980</u>
Total assessed value		<u>\$ 1,230,077,780</u>
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		123,007,778
Debt applicable to limitation:		
Total bonded debt	\$ 203,919	
Less: Special assessment bonds	(203,919)	
Revenue bonds	-	
Amount available for repayment of general Obligation bonds	<u>-</u>	
Total debt applicable to limitation		<u>-</u>
Legal Debt Margin		<u>\$ 123,007,778</u>

Table 9

Calcasieu Parish Police Jury
Ratio of Net General Obligation Debt
To Assessed Value and Net General Obligation Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Bonded to Assessed Debt Value	Net Bonded Debt Per Capita
2002	184,279	\$ 1,230,077,780	\$ -	\$ -	\$ -	0.00%	\$0
2001	183,670	1,202,967,430	6,411	-	6,411	0.00%	0
2000	183,577	1,133,791,820	12,195	-	12,195	0.00%	0
1999	183,400	1,086,078,110	17,510	-	17,510	0.00%	0
1998	180,300	1,057,529,420	22,356	-	22,356	0.00%	0
1997	180,200	1,026,002,840	26,733	-	26,733	0.00%	0
1996	176,100	1,000,017,630	30,719	-	30,719	0.00%	0
1995	174,000	890,082,560	34,314	-	34,314	0.00%	0
1994	172,200	876,001,840	37,597	-	37,597	0.00%	0
1993	171,900	823,978,820	40,567	-	40,567	0.00%	0

**Calcasieu Parish Police Jury
Ratio of Annual Debt Service Expenditures
For General Bonded Debt to Total Expenditures
Last Ten Years
(Unaudited)**

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Expenditures	Ratio of Debt Service to Total General Expenditures
2002	\$ 3,818,272	\$ 61,704	\$ 3,879,976	\$ 49,651,239	7.81%
2001	3,843,887	258,259	4,102,146	46,859,045	8.75%
2000	3,996,814	529,321	4,526,135	48,726,931	9.29%
1999	3,839,433	569,845	4,409,278	44,535,739	9.90%
1998	3,837,678	821,220	4,658,898	42,095,746	11.07%
1997	3,846,266	946,746	4,793,012	41,408,609	11.57%
1996	2,116,117	1,051,692	3,167,809	35,322,042	8.97%
1995	159,600	1,201,051	1,360,651	32,926,899	4.13%
1994	335,398	930,181	1,265,579	32,368,948	3.91%
1993	643,069	119,255	762,324	29,981,193	2.54%

(1) Includes General, Special Revenue and Debt Service Funds, excluding capital outlay expenditures.

Calcasieu Parish Police Jury
Computation of Direct and Overlapping Debt
General Obligation Bonds
December 31, 2002
(Unaudited)

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Debt Applicable to the Parish	Amount Applicable to Parish
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Calcasieu Parish Police Jury	-		-
Discrete Component Units	<u>20,695,850</u>	100%	<u>20,695,850</u>
Total Direct Debt	20,695,850		20,695,850
Overlapping:			
Calcasieu Parish School Board	134,474,953	100%	134,474,953
Cities	<u>7,870,199</u>	100%	<u>7,870,199</u>
Total Overlapping Debt	<u>142,345,152</u>		<u>142,345,152</u>
Total Debt	<u>\$ 163,041,002</u>		<u>\$ 163,041,002</u>

(1) *Cities* includes Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

**Calcasieu Parish Police Jury
Demographic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Population	Per Capita Income	Median Age	Number of School Age Children	Public School Enrollment	Unemployment Rate
2002	184,279	\$ 23,935	34	35,170	31,644	6.10%
2001	183,670	22,701	34	35,878	32,261	6.10%
2000	183,577	22,139	32	36,143	32,590	5.00%
1999	183,400	20,901	32	36,517	33,138	3.50%
1998	179,200	20,901	32	36,777	33,534	5.00%
1997	180,200	20,690	35	36,875	33,608	5.60%
1996	176,100	20,690	35	37,034	33,805	6.30%
1995	174,000	18,079	33	36,226	33,222	6.20%
1994	172,200	13,656	32	36,806	33,740	7.40%
1993	171,900	11,416	32	36,532	33,384	7.90%

(1) Census information for *Population* was obtained from the local Chamber of Commerce.

(2) Information for *Per Capita Income, Median Age, and Unemployment Rate* was obtained from the Louisiana Department of Labor.

(2) Information for *No. of School Age Children and Public School Enrollment* was obtained from the Calcasieu Parish Schools Membership Report.
(end of school term)

Calcasieu Parish Police Jury
Property Value, Construction and Bank Deposits
Last Ten Years
(Unaudited)

Fiscal Year	Commercial Construction		Residential Construction		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
2002	159	\$ 14,887,341	756	\$ 56,141,478	\$ 1,750,802,000	\$ 8,521,978,000
2001	164	35,289,519	663	47,459,518	1,731,411,000	8,304,119,400
2000	144	83,934,588	703	40,120,407	1,580,336,000	7,987,092,800
1999	126	8,074,601	630	40,527,794	1,599,275,000	7,639,322,000
1998	77	6,027,111	593	54,821,685	1,848,275,000	7,469,851,300
1997	63	5,585,700	497	44,697,524	1,619,879,000	7,283,624,700
1996	107	180,803,797	714	65,185,796	1,647,834,000	7,071,402,800
1995	132	21,029,406	603	48,088,717	1,395,149,000	6,299,947,700
1994	148	20,533,093	574	46,112,080	1,369,000,000	6,221,088,200
1993	132	16,196,766	504	39,590,844	1,331,842,000	5,746,649,200

- (1) Information for *Commercial Construction* and *Residential Construction* provided by the Parish Planning and Development Office
- (2) *Bank Deposits* provided by FDIC
- (3) Information for *Property Values* provided by the Calcasieu Parish Tax Assessor

**Calcasieu Parish Police Jury
Miscellaneous Statistical Data
December 31, 2002
(Unaudited)**

Date of incorporation	1840
Form of government	Police Jury system as provided by the general laws of the state
Area of square miles	1,086
Number of employees	910
Miles of parish roads:	
Paved road miles	1,080
Unpaved road miles	115
Total road miles	1,195
Number of bridges (estimate)	170
<i>Parks and recreation:</i>	
Number of parks	13
Park acreage (estimate)	233
Number of boat launching ramps	19
<i>Public libraries:</i>	
Number of library branches	14
Number of books, videos, books-on-tape	281,840
Annual circulation	1,262,000

0 1 2 3 4 5

CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2002

T A B L E
O F
C O N T E N T S

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	1 - 2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with <u>OMB Circular A-133</u>	3 - 5
Schedule 1 - Schedule of Expenditures of Federal Awards . .	6 - 14
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	15 - 16
Schedule 2b - Schedule of Findings and Questioned Costs - Compliance and Internal Control Over Financial Reporting	17 - 25
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With <u>OMB Circular A-133</u>	26 - 28
Schedule 3 - Summary Schedule of Prior Year Findings. . . .	29 - 31
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	32 - 35
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	36 - 37
Schedule 6 - Schedule of Insurance in Effect	38
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 5 of Ward 3 Revenue Bond Issuance	39 - 41

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

Mr. Chuck Kleckley, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2002, and have issued our report thereon dated July 10, 2003. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 5, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. Our report on the financial statements also included an explanatory paragraph which described the delinquency of principal and interest payments for a discretely presented component unit.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs (Schedule 2b) as items 2002-9 through 2002-12. Item 2002-12 refers to compliance findings in the component units' audit reports audited by outside auditors. Reference to the separately issued audit reports of the component units listed in item 2002-12 is required for discussion of these compliance findings.

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Calcasieu Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule 2b as items 2002-1 to 2002-8.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2002-1 to 2002-7 to be material weaknesses. Item 2002-8 refers to internal control findings in the component units' audit reports audited by outside auditors. Reference to the separately issued audit reports of the component units listed in item 2002-8 is required to identify which internal control findings the auditors' considered to be material weaknesses.

This report is intended solely for the information and use of the members of the 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.

Gus Schram & Co., Ltd.

July 10, 2003



REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mr. Chuck Kleckley, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2002. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 2a). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's general purpose financial statements include the operations of two certain discretely presented component units disclosed in Schedule 5 which received \$2,827,372 in federal awards, which is not included in the schedule, during the year ended December 31, 2002. Our audit described below did not include the operations of these component units since the entities engaged other auditors to perform an audit of their financial statements in accordance with OMB Circular A-133. Also listed in Schedule 5 are component units whose financial statements were audited by other auditors but were not required to have an audit conducted in accordance with OMB Circular A-133. Any federal awards received by component units not subject to OMB Circular A-133 are listed in the Police Jury's Schedule of Expenditures of Federal Awards.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the Calcasieu Parish Police Jury's compliance with those requirements.

As referenced in item 2002-20 in the accompanying Schedule 2c and fully described in item 2002-10 in the accompanying Schedule 2b, the Calcasieu Parish Police Jury did not comply with the requirements regarding the allocation of costs to its transit program. Compliance with such requirements is necessary, in our opinion, for the Calcasieu Parish Police Jury to comply with the requirements applicable to this program.

As referenced in item 2002-21 in the accompanying Schedule 2c and fully described in item 2002-2 in the accompanying Schedule 2b, the Calcasieu Parish Police Jury's component unit Waterworks District No. 5 of Ward 3 had a loss of funds due to weak internal controls over cash on hand. Since the revenue generated by the entity's operation is dedicated to the payment of the federal loan, the loss of funds is considered, in our opinion, to be questioned costs.

In our opinion, except for the noncompliance and questioned costs described in the preceding two paragraphs, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

Internal Control Over Compliance

The management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Calcasieu Parish Police Jury's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Schedule 2c as items 2002-13 through 2002-19.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable

GUS SCHRAM & CO., Ltd.

conditions described above, we consider items 200-13 to 2002-19 of Schedule 2c to be material weaknesses.

Schedule of Federal Awards

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2002, and have issued our report thereon dated July 10, 2003. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the members of the 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.

Gus Schram & Co., Ltd.

July 10, 2003

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2002

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 2002 (Note B)</u>
<u>U.S. Dept. of Agriculture (Note C)</u>			
Day Care Program (LA Dept. of Education)	10.558	72-6000234	\$ 212,403
Louisiana Job Employment Training (LA Dept. of Social Services)	10.561	72-6000234	124,920
National School Lunch (LA Dept. of Education)	10.555	72-6000234	31,407
<u>U.S. Dept. of Housing and Urban Development (Note D)</u>			
Section 8 Rental Voucher Program	14.855	Not Applicable	2,459,057
<u>U.S. Dept. of Labor (Notes E & M)</u>			
Workforce Incentive Act:			
Adult	17.258	72-6000234	977,619
Youth	17.259	72-6000234	1,009,156
Dislocated Workers	17.260	72-6000234	587,025
Welfare to Work (LA Dept. of Labor)	17.253	72-6000234	183,525
<u>U.S. Dept. of Health and Human Services (Note F)</u>			
Community Services Block Grant (LA Dept. of Labor)	93.569	72-6000234	384,422
Low-Income Home Energy Assistance Program (LA Dept. of Social Services)	93.568	72-6000234	435,187

Continuation of Schedule of Expenditures of Federal Awards)

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 2002 (Note B)</u>
Temporary Assistance for Needy Families (LA Housing Finance Agency)	93.558	72-6000234	42,834
Truancy Assessment and Service Center (LA Judicial Branch)	93.558	72-6000234	295,327
Drug Court Grant (LA Judicial Branch)	93.558	72-6000234	93,483
Job Access Reverse Commute (JARC) (LA Department of Social Services)	93.558	72-6000234	14,822
<u>Federal Emergency Management Agency (Note G)</u>			
Project Impact (LA Office of Emergency Preparedness)	83.551	72-6000234	162,483
Elevation Project (LA Office of Emergency Preparedness)	83.551	72-6000234	87,632
Hurricane Lili (LA Office of Emergency Preparedness)	83.544	72-6000234	69,884
<u>Corporation for National and Community Service (Note H)</u>			
Retired Senior Volunteer Program (RSVP)	94.002	72-6000234	59,152
Foster Grandparents	94.011	72-6000234	97,862

Continuation of Schedule of Expenditures of Federal Awards)

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 2002 (Note B)</u>
<u>U.S. Dept. of Justice (Note I)</u>			
Juvenile Justice (LA Commission on Law Enforcement)			
Family Strengthening	16.540	72-6000234	9,612
Domestic Violence Prosecution	16.588	72-6000234	69,492
Drug Court Treatment	16.585	72-6000234	195,572
CVA Grant	16.575	72-6000234	21,071
FINS (Family Strengthening)	16.575	72-6000234	20,470
Title V - FINS (Family Strengthening)	16.575	72-6000234	36,490
Juvenile Accountability Incentive Block Grants	16.523	72-6000234	123,018
Bulletproof Vest Partnership Grant Act (Note M)	16.607	72-6000234	10,535
Child Advocacy - FINS	16.575	72-6000234	36,203
Juvenile Community Service Program (SW LA Safety Council) (Note M)	16.540	72-6000234	19,852
<u>U.S. Department of Transportation (Note J)</u>			
Job Access Reverse Commute (JARC) (LA Department of Transportation)	20.507	72-6000234	14,823

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 2002 (Note B)</u>
Rural Transportation (LA Department of Transportation)	20.509	72-6000234	7,617
<u>U.S. Department of Commerce (Note K)</u>			
National Oceanic & Atmospheric Administration			
Coastal Zone Management (through the Louisiana Department of Natural Resources)	11.419	72-6000234	32,909
Coastal Impact	11.419	Not Applicable	<u>155,228</u>
Calcasieu Parish Police Jury Primary Government Totals			<u>\$8,081,092</u>

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

Waterworks District No. 5 of Ward 3

U.S. Department of
Agriculture (Note L)

Water and Waste Disposal
Systems for Rural Communities
Loan Program

10.770	Not Applicable	294,150
--------	----------------	---------

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. 1 of Ward 6

U.S. Department of
Agriculture

Rural Community Fire
Protection Program
(LA Dept. of
Agriculture)

10.664	72-6000234	21,304
--------	------------	--------

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 2002 (Note B)</u>
District Attorney of the Fourteenth Judicial District			
<u>U.S. Department of Health and Human Services</u> (Passed through Louisiana Department of Social Services)			
Child Support Enforcement Title IV-D	93.563	Not Available	145,884
Fire Protection District No. 1 of Ward 1			
Fire Protection District No. 2 of Ward 4			
Fire Protection District No. 1 of Ward 6			
Sewer District No. 11 of Ward 3			
Waterworks District No. 5 of Ward 3			
<u>Federal Emergency Management Agency</u>			
Hurricane Lili (LA Office of Emergency Preparedness)	83.544	72-6000234	<u>15,445</u>
Total Component Unit Assistance			<u>\$ 476,783</u>

Note A: Scope of Audit - The audit was performed pursuant to the Single Audit Act of 1996 and OMB Circular A-133.

Summary of Significant Accounting Policies - The above statement of expenditures of federal awards has been prepared on the modified accrual basis of accounting used by the Police Jury in preparation of the financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements cannot be traced directly to disbursements in the financial statements in every case due to the combining of various programs reported individually here. For example, the Office of Community Services (OCS) Special Revenue Fund (which, moreover, includes certain state and local funding not reported here) combines a number of federal programs, the Coastal Zone Management is reported in the Planning and Development Special Revenue Fund, along with other nonfederal activity in the financial statements. Also, cash receipts for some funds were adjusted for revenue accruals and reversals in order to achieve the proper matching of revenue and expenditures.

Note C: The Police Jury received grant funds from the U. S. Department of Agriculture in 2002 for the following programs:

1. Day Care Program: \$225,432 during 2002. An additional accrual of \$16,488 was made for 2002 and a reversal of a 2001 receivable of \$29,517 was recorded.
2. LAJET: \$120,649 in revenue in 2002. An additional \$12,129 was set up as a receivable at the end of 2002 and \$7,858 in receipts was reversed for the 2001 receivable previously set up.
3. National School Lunch: \$30,406 during 2002. An additional accrual of \$3,040 was made for 2002 and a reversal of a 2001 receivable of \$2,039 was recorded.

Note D: The Police Jury received \$2,656,640 in cash from the U. S. Department of Housing and Urban Development. The program recorded a receivable of \$882 in 2002 for funds received in 2003 for the program and a reversal of the 2001 receivable of \$198,465.

Note E: The Police Jury received \$1,019,521; \$1,052,455; \$612,212 and \$191,400 in 2002 for the WIA - Adult, WIA - Youth, WIA - Dislocated Workers and Welfare to Work programs, respectively. A reversal of a 2001 receivable of \$41,902; \$43,299; \$25,187 and \$7,875 were recorded for the WIA - Adult, WIA - Youth, WIA - Dislocated Workers and Welfare to Work programs, respectively. See Note M for payments to subrecipients.

Note F: The Police Jury received grant funds from the U. S. Department of Health and Human Services in 2002 for the following programs:

1. CSBG: \$406,729 during 2002. A receivable of \$6,125 for 2002 and a reversal of a 2001 receivable of \$28,432 were recorded.
2. LIHEAP: \$342,329 during 2002. A receivable of \$92,858 was recorded for 2002.
3. TANF: \$42,654 during 2002. A receivable of \$180 was recorded for 2002.
4. TASC: \$240,271 during 2002. A receivable of \$55,056 was recorded for 2002.
5. Drug Court Grant: \$87,385 in 2002. A receivable of \$16,411 for 2002 and a reversal of a 2001 receivable of \$10,313 were recorded.
6. JARC: \$14,822 in 2002.

Note G: The Police Jury received grant funds from the Federal Emergency Management Agency in 2002 for the following programs:

1. Project Impact: \$210,983 in 2002. A 2001 receivable of \$48,500 was reversed.
2. Elevation Project: \$87,632 during 2002.
3. Hurricane Lili: None during 2002. A receivable of \$69,884 was recorded in 2002 for the amounts received in 2003.

Note H: The Police Jury received grant funds in 2002 from the Corporation for National and Community Services for the following programs:

1. RSVP: \$36,997 during 2002. A receivable of \$22,155 was recorded in 2002 for the amount received in 2003.
2. Foster Grandparents: \$97,862 in 2002.

Note I: The Police Jury received grant funds in 2002 from the U. S. Department of Justice for the following programs:

1. Family Strengthening: \$7,160 in 2002. A receivable of \$5,135 for 2002 and the reversal of the 2001 receivable of \$2,683 were recorded.
2. Domestic Violence Prosecution: \$64,233 in 2002. A receivable for 2002 of \$5,259 was recorded.
3. Drug Court Treatment: \$140,628 during 2002. A receivable of \$54,944 was recorded for 2002.

4. CVA Grant (Child Abuse): \$20,660 during 2002. A receivable of \$2,150 for 2002 and the reversal of the 2001 receivable of \$1,739 were recorded.
5. FINS (Family Strengthening): \$24,147 during 2002. A receivable of \$1,414 for 2002 and the reversal of the 2001 receivable of \$5,091 were recorded.
6. Title V - FINS (Family Strengthening): \$30,661 in 2002. A receivable of \$6,582 for 2002 and the reversal of the 2001 receivable of \$753 were recorded.
7. JABI Grant: \$210,400 in 2002. A receivable of \$3,072 for 2002 and the reversal of the 2001 receivable of \$90,454 were recorded.
8. Bulletproof Vest Partnership Grant Act: \$10,535 during 2002. See Note M for payments to subrecipient.
9. Child Advocacy - FINS: \$33,391 in 2002. A receivable was recorded in the amount of \$2,812 for 2002.
10. Juvenile Community Service Program: \$19,852 in 2002. See Note M for payments to subrecipient.

Note J: The Police Jury received grant funds in 2002 from the U. S. Department of Transportation for the following programs:

1. JARC: \$176,518 in 2002. A 2001 receivable in the amount of \$66,617 was reversed. At the end of 2002, the program had requested excess funds in the amount of \$95,078 since the inception of the program (2001). A payable in the amount of \$95,078 was recorded in 2002 for the amount of excess funds.
2. Rural Transportation: None during 2002. A receivable of \$7,617 was recorded in 2002 for the amounts received in 2003.

Note K: The Police Jury received grant funds in 2002 from the U. S. Department of Commerce for the following programs:

1. Coastal Zone Management: \$32,909 in 2002.
2. Coastal Impact: None during 2002. A receivable of \$155,228 was recorded in 2002 for the amounts received in 2003.

Note L: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$165,817, \$18,596, \$37,887 and \$71,850. These outstanding loan balances at year end were reported as federal awards since the District is required by the bond indentures to submit annual reports (a continuing compliance requirement).

Note M: Subrecipient Payments - The Workforce Incentive Act Grants had \$686,581 in subrecipient payments in 2002 to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Louisiana Technical College, (4) Jeff Davis Parish School Board and (5) Future Barber College. The Police Jury also had subrecipient payments to the Safety Council of Southwest Louisiana for the Juvenile Community Service Program in the amount of \$19,852 for 2002. The Police Jury's Bulletproof Vest Partnership Grant Act program has subrecipient payments to the Calcasieu Parish Sheriff in the amount of \$10,535 for 2002.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2002

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

2. Reportable Conditions and Material Weaknesses in Audit of Financial Statements

Schedule 2b, items 2002-1 to 2002-8 lists reportable conditions noted, of which items 2002-1 to 2002-7 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2002-8 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2002-9 to 2002-12 lists noncompliance material to the financial statements. Reference to the separately issued reports of the component units listed in item 2002-12 is required for discussion of these compliance findings.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, items 2002-13 to 2002-19 lists reportable conditions noted, of which items 2002-13 to 2002-19 are considered to be material weaknesses.

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

Qualified opinion

6. Identification of Major Programs

Department of Agriculture

Water and Waste Disposal Loans and Grants	10.770
---	--------

Department of Housing and Urban Development

Section 8 Rental Voucher Program	14.871
----------------------------------	--------

Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - Dislocated Worker	17.260
Welfare to Work	17.253

(Continuation of Summary of Auditor Results)

Department of Health and Human Services

Job Access Reverse Commute 93.558

Department of Transportation

Job Access Reverse Commute 20.507

7. Dollar Threshold Used to Distinguish Major Programs

Type A programs are the programs with total program expended funds of \$300,000 or more.

8. Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2002-20 for compliance finding. Schedule 2c, item 2002-21 for questioned costs.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE YEAR ENDED DECEMBER 31, 2002

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

2002-1

Job Access Reverse Commute (CFDA No. 20.507 - U.S. Department of Transportation and 93.558 - U. S. Department of Health and Human Services)

See Schedule 2b, Section II, Finding 2002-10 for a discussion of the overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

COMPONENT UNITS

Component Units Audited by Principal Auditors

2002-2

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Internal Control over Cash on Hand - During the course of the audit, we discovered that \$1,225.30 of customer payments on accounts from May 2002 were missing. It was not determined what happened to the money. Also, the supervisor of the district did not inform the Police Jury's finance department about the missing funds in a timely manner to allow the finance department to investigate the matter. The finance department did not learn of the missing funds until the audit was performed.

Criteria: Proper internal controls and accounting requirements necessitate that the controls over cash be in place to prevent a loss of funds.

Effect: The effect on the district's 2002 financial statements was a loss of funds in the amount of \$1,225.30 without the ability to discover how the funds were lost.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that the district works with the finance department to implement additional controls over cash, including, but not limited to:

(Continuation of Internal Control-Financial Statement)

1. A separate cash drawer needs to be maintained for each person who handles the receipt of cash from customers;
2. A "chain of possession" for anyone handling cash. The person writing up the deposit should have the person who takes the deposit to the bank acknowledge in writing that he/she did receive the cash. The person who brings the deposit to the bank needs to verify that the bank did credit the district with the correct amount of cash;
3. The supervisor of the district needs to inform the finance department immediately of any loss of cash so the finance department can investigate the loss in a timely manner.
4. Deposits need to be made on a daily basis.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2002-3

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Control over Customer Accounts - During the course of the audit, it was found that the inactive customer account balances increased by \$11,355.17 from 2001. It was explained to us by the district's office manager that the increase was caused by "a lot of customers leave without calling in for a disconnect with an extremely high bill remaining" and "field personnel don't have the opportunity to disconnect all non-payment customers."

Criteria: Proper internal controls and accounting requirements necessitate that customer accounts be reviewed on a regular basis.

Effect: The effect on the financial statements is an undeterminable loss of revenues for the district.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that the district's management review the customer accounts on a regular basis and assure that the field personnel perform the necessary disconnections of service of nonpayment customers.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

(Continuation of Internal Control-Financial Statement)

2002-4 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Internal Control Validating Existence and Completeness of the Customer Records - The customer deposits and accounts receivables reports provided to the auditors by the district did not agree to the balance per the general ledger maintained by the finance department. It was also found that the information provided to the finance department by the district was not complete.

Criteria: Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure the existence and completeness of the records.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated). However, without performing the necessary reconciliations exposes the district to a potential misappropriation of funds such as the one discussed in item 2002-2.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that the district works with the finance department to reconcile the customer deposits accounts receivables per the district's records to the balance per the finance department's records on a monthly basis.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2002-5 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Lack of Segregation of Duties - Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, management should be actively involved in the day to day operations in order to provide some degree of oversight/review control. In addition, due to the inclusion of this entity in the Police Jury's comprehensive annual financial report, the year end financial statements were not forwarded to the grantor within the required time limit.

Criteria: Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure that the system will function as anticipated. The grant documents also require that financial information be sent to the grantor within ninety days.

(Continuation of Internal Control-Financial Statement)

Effect: The lack of segregation of duties has caused \$1,225.30 of cash to be missing. Further misappropriations of funds could occur if proper internal controls are not implemented. See finding 2002-2 for further discussion of the loss of funds.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that, whenever possible, management take an active interest in all of the aspects of the accounting process. We also recommend that management continue to notify the grantor regarding this delayed reporting. We do note that in the past, the grantor has not considered this a material issue.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2002-6

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Written Approval for Billing Adjustments: During the course of our audit, it was discovered that district's office manager stopped obtaining written approval from the district's supervisor for billing adjustments to customer accounts. The last written approval found was done on April 10, 2002.

Criteria: Proper internal controls and accounting requirements necessitate that these items be properly reviewed and controlled to ensure that the system is functioning as management intended and that the assets of the district are properly maintained.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated). However, without performing the necessary reconciliations exposes the district to a potential misappropriation of funds such as the one discussed in item 2002-2.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that the district's supervisor resume the procedure of approving all adjustments to customer accounts.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

(Continuation of Internal Control-Financial Statement)

2002-7

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Failure of Internal Control Validating Completeness of Service Revenue - The flow meter measuring the district's consumption of water was not being used to compare to the usage per the customer billings during 2002. This is a followup finding 2001-3 from the 2001 audit. A new flow meter was obtained in 2002. However, the meter was not installed until June 2003.

Criteria: Proper internal controls and accounting requirements necessitate the availability of reliable production or engineering records to validate the completeness of service revenue. This is typically provided by a record of water pumped adjusted for estimated leakage, evaporation, faulty meters and any applicable known non-metered usage.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated). However, without reviewing the flow meter to the meter readings per the customer billings exposes the district to potential theft by the district's customers.

Cause: It appears that management has not been able to devote substantial attention to this item.

Recommendation: We recommend that internal controls to test the reasonableness of billings for water used by the actual measured water use be implemented and carried out on a regular, routine basis.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2002-8

Component Units Audited By Outside Auditors

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 is the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Date of Auditor</u>	<u>Report</u>
Waterworks 2 of 4	Broussard & Co CPAs	12-2-02
Waterworks 4 of 4	Broussard & Co CPAs	8-15-02
Waterworks 8 of 3 & 8	Broussard & Co CPAs	11-14-02
Community Center	McElroy, Quirk &	
District 4 of 1	Burch, CPAs	5-12-03

(Continuation of Internal Control-Financial Statement)

Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	2-14-03
14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-10-03
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs	5-16-03
Gravity Drainage 5 of 4	Mires & Company CPAs	5-1-03
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-5-03
Civil Indigent Transcript District	McElroy, Quirk & Burch, CPAs	4-30-03
Calcasieu Parish Public Trust	Langley, Williams & Co, LLC, CPAs	11-26-02
District Attorney of the 14 th Judicial District	Langley, Williams & Co, LLC, CPAs	5-24-03

The following component unit had managements letter comments issued regarding internal controls. Also listed is the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Waterworks 1 of 1	Steirman-Whitfield Company, P.C.	11-18-02
Calcasieu Parish Sheriff	Gragson, Casiday & Guillory, LLC	12-13-02

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

2002-9 Timeliness of Audit Report

Finding: The Police Jury was unable to issue their 2002 audited financial statements prior to June 30, 2003.

Criteria: State law requires that audits of governmental entities or quasi-public agencies be completed and submitted to the Legislative Auditor within six months of the close of the entity's fiscal year.

Cause: The Police Jury is one of a few parish agencies that attempt to submit their financial statements to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (CAFR). To be eligible for a CAFR, the entity must comply with all applicable governmental accounting pronouncements, including the Governmental Accounting Standards Board Statement 14 - "The Reporting Entity." The Police Jury's reporting entity contains several component units and as a result it has been more time-consuming to properly combine these reports into the Police Jury's CAFR report. There are numerous issues which must be resolved and which occur during the year. The GFOA has granted a one month extension until July 31, 2003 to file the 2002 CAFR.

Also, the Police Jury's finance director has been serving since March 7, 2003 in the capacity of finance director for the Lake Charles Harbor and Terminal District to assist the District with the financial problems that led to the firing of both the administrator and the finance director. The state legislature appointed an interim administrator and the interim administrator made a request to the Police Jury to allow the Police Jury's finance director to serve in the interim capacity. This increased the Police Jury's finance director's workload substantially to the point that he needed additional time to complete the Police Jury's CAFR.

Effect: The Police Jury is not in compliance with state law, but we do note that their reporting practices extend beyond other governmental entities' reporting requirements.

Recommendation: We recommend that the Police Jury, with the cooperation of our firm, continue their efforts in completing the above procedures within the prescribed time period.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

(Continuation of Compliance-Financial Statement)

2002-10 Job Access Reverse Commute (CFDA No. 20.507 - U.S. Department of Transportation and 93.558 - U. S. Department of Health and Human Services)

Finding: During 2002, the Police Jury's finance department found that the allocation of costs for the transit program was not being done based on the cost allocation as outlined by the grantor. The finance department contacted the grantor for guidance on the allocation of costs for the transit program. Also, subsequent to the end of the year, the finance department hired a grant manager to work with the transit program, along with the other agencies of the Police Jury receiving grants, to assure that the Police Jury is complying with the grantors' requirements.

Criteria: The grantor has adopted guidelines for the allocation of costs for the transit program.

Effect: The allocation of costs that was previously being used resulted in an excess reimbursement of funds to the transit program. The Police Jury will be required to reimburse the grantor for the excess of funds received.

Cause: The transit program was not using an allocation of costs as outlined by the grantor.

Recommendation: As noted above, the Police Jury has hired a grant manager who reviewed the allocation of costs previously being used. The grant manager reworked the allocation of costs based on the allocation required by the grantor and determined the amount of excess funds received. We recommend that the Police Jury continues to review the cost allocation and update as needed.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

COMPONENT UNITS

Component Units Audited by Principal Auditors

2002-11 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-2 for a discussion of internal control findings for this program (related to cash on hand). This item is a reportable condition and compliance finding with respect to the audit performed in accordance with Government Auditing Standards since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

(Continuation of Compliance-Financial Statement)

2002-12 Component Units Audited by Outside Auditors

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance issues. Also listed is the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	5-12-03
Gravity Drainage 5 of 4	Mires & Company CPAs	5-1-03
Waterworks 11 of 4 & 7	Broussard & Co CPAs	9-17-02
14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-10-03
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	2-14-03
Waterworks 8 of 3 & 8	Broussard & Co CPAs	11-14-02
Community Center District 3 of 7	Langley, Williams & Co, LLC, CPAs	4-28-03

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 2002

I. INTERNAL CONTROL - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

2002-13 Job Access Reverse Commute (CFDA No. 20.507 - U.S. Department of Transportation and 93.558 - U. S. Department of Health and Human Services)

See Schedule 2b, Section II, Finding 2002-10 for a discussion of the overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

COMPONENT UNITS

2002-14 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-2 for a discussion of internal control findings for this program (related to the internal control over cash on hand). This item is a reportable condition, compliance finding and questioned costs with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

2002-15 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-4 for a discussion of internal control findings for this program (related to the existence and completeness of customer records). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

2002-16 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-5 for a discussion of internal control findings for this program (related to segregation of duties) and the delayed financial statement reporting to the grantor.

(Continuation of Internal Control-Federal Awards)

This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

2002-17 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-3 for a discussion of internal control findings for this program (related to the control over customer records). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

2002-18 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-6 for a discussion of internal control findings for this program (related to written approval for billing adjustments) and the delayed financial statement reporting to the grantor. This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

2002-19 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2002-7 for a discussion of internal control finding for this program (related to internal control over validating completeness of service revenue). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

2002-20 Job Access Reverse Commute (CFDA No. 20.507 - U.S. Department of Transportation and 93.558 - U. S. Department of Health and Human Services)

See Schedule 2b, Section II, Finding 2002-10 for a discussion of the overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

(Continuation of Compliance-Federal Awards)

COMPONENT UNITS

2002-21 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10,418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Item 2, Finding 2002-2 for a discussion of internal control findings for this program (related to cash on hand). This item is a reportable condition, compliance finding and questioned costs with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2002

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>PRIMARY GOVERNMENT</u>	
2001-1	<u>Collateralization of Deposits</u>	The issue is fully resolved in 2002.
	<u>COMPONENT UNITS</u>	
2001-2	<u>Waterworks District No. 5 of Ward 3 - 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 with regard to both cash and accounts receivable activities. Management is, however, actively involved in the daily operations which provides some degree of oversight/review control. See finding 2002-5.
2001-3	<u>Waterworks District No. 5 of Ward 3 - Failure of Internal Control Validating Completeness of Service Revenue</u>	The issues are partially resolved in 2002. A flow meter was obtained in 2002. However, the meter was not installed until June 2003. See finding 2002-7.
2001-4	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 2001 findings.

<u>Component Unit</u>	<u>Auditor</u>
West Calcasieu-Cameron Hospital	Broussard & Co CPAs
Waterworks 2 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Indigent Defender's Board 14 th	McElroy, Quirk & Burch, CPAs
Judicial District	Burch, CPAs

(Continuation of Summary Schedule of Prior Year Findings)

14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd., CPAs
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs
Gravity Drainage 5 of 4	Mires & Co, CPAs
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs
Civil Indigent Transcript District	McElroy, Quirk & Burch, CPAs
Calcasieu Parish Tax Assessment District	Langley, Williams & Company, LLC

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

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
2001-5	<u>Timeliness of Audit Report</u>	The 2002 report was filed after June 30, 2003. See finding 2002-9.
2001-6	<u>Collateralization of Deposits</u>	The issue is fully resolved in 2002.
2001-7	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 2001 findings.

<u>Component Unit</u>	<u>Auditor</u>
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Gravity Drainage 5 of 4	Mires & Company CPAs
Calcasieu Parish Tax Assessment District	Langley, Williams & Co, CPAs
Waterworks 11 of 4 & 7	Broussard & Co CPAs
Waterworks 9 of 4	Broussard & Co CPAs
Fire Protection 1 of 7	Langley, Williams & Co, CPAs
14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd., CPAs

(Continuation of Summary Schedule of Prior Year Findings)

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (A-133)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2001-8	<u>Waterworks District No. 5</u> <u>Of Ward 3 - Segregation of</u> <u>Duties</u>	See status of item 2001-2.
2001-9	<u>Waterworks District No. 5</u> <u>Of Ward 3 - Internal Control</u> <u>Over Validating Completeness of</u> <u>Service Revenue</u>	See status to item 2001-3.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2002

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2002-1	Cost Allocation for Job Access Reverse Commute Grant	See response to finding 2002-10.
2002-2	Waterworks District No. 5 of Ward 3 Internal Control over Cash on Hand	<p>A detailed written policy regarding the handling of receipts will be established. The policy will include the requirement for separate cash drawers for those who handle cash, a chain of custody procedure, the requirement of deposits to be done on a daily basis, as well as any other procedure that needs to be established in order to ensure that all receipts are properly accounted for.</p> <p>The Finance Division will monitor the Waterworks District periodically to determine if policies are being followed.</p> <p>The Waterworks District will be required to send to the Finance Division on a monthly basis all journals, accounts receivable subsidiary ledgers, approved adjustments, customer deposits balance, copies of deposit slips and inactive accounts. This information will be used to reconcile to the general ledger on a monthly basis and used to analyze for any discrepancies.</p> <p>Any billing adjustment made to any customer account will be required to be approved by the District's supervisor. Documentation for this adjustment, including the signature of the supervisor, will be required to be submitted to the Finance Division.</p> <p>A written "disconnect policy" will also be established for non-paying customers. A limited time period will be established for the disconnect.</p>
2002-3	Waterworks District No. 5 of Ward 3 Control over Customer Accounts	See response to finding 2002-2.

(Continuation of Management's Corrective Action Plan (Unaudited))

2002-4	Waterworks District No. 5 of Ward 3 Internal Control Validating Existence and Completeness of the Customer Records	See response to finding 2002-2.
2002-5	Waterworks District No. 5 of Ward 3 Segregation of Duties	Management is and will continue to be actively involved in the day to day operations in order to provide oversight and review control. We will also continue to correspond with the grantor regarding the delayed financial statement reporting. Also, see response to finding 2002-2.
2002-6	Waterworks District No. 5 of Ward 3 Written Approval for Billing Adjustments	See response to finding 2002-2.
2002-7	Waterworks District No. 5 of Ward 3 Failure of Internal Control Validating Completeness of Service Revenue	The flow meter was put in place in June 2003, and will be used to determine water usage for the July 2003 billing period. The District shall reconcile differences between water billed and water usage. The Finance Department will be given a copy of this monthly reconciliation for their review to determine if any additional procedures are required.
2002-8	Component Units Audited by Outside Auditors	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
2002-9	Timeliness of Audit Report	The Police Jury's finance director's term as interim director for the Lake Charles Harbor and Terminal District ceases on August 1, 2003. This will enable the director to devote all of his time to the Police Jury activities. We do believe that in future years, we shall submit our annual financial report on a timely basis.
2002-10	Cost Allocation for Job Access Reverse Commute Grant	The Calcasieu Parish Police Jury Finance Department has hired a grant manager whose duties will include reviewing cost allocations, monthly reports for reimbursements and other grant related financial reports. We are confident that this manager will insure that the Police Jury is in compliance with Federal and State grant requirements.

(Continuation of Management's Corrective Action Plan (Unaudited))

- | | | |
|---------|---|---|
| 2002-11 | Waterworks District
No. 5 of Ward 3
Internal Control
over Cash on Hand | See response to finding 2002-2. |
| 2002-12 | Component Units
Audited by
Outside Auditors | 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

- | | | |
|---------|--|----------------------------------|
| 2002-13 | Cost Allocation
for Job Access
Reverse Commute Grant | See response to finding 2002-10. |
| 2002-14 | Waterworks District
No. 5 of Ward 3
Internal Control
over Cash on Hand | See response to finding 2002-2. |
| 2002-15 | Waterworks District
No. 5 of Ward 3
Internal Control
Validating Existence
and Completeness
of the Customer
Records | See response to finding 2002-2. |
| 2002-16 | Waterworks District
No. 5 of Ward 3
Segregation of
Duties | See response to finding 2002-5. |
| 2002-17 | Waterworks District
No. 5 of Ward 3
Control over
Customer Accounts | See response to finding 2002-2. |
| 2002-18 | Waterworks District
No. 5 of Ward 3
Written Approval
for Billing Adjustments | See response to finding 2002-2. |
| 2002-19 | Waterworks District
No. 5 of Ward 3
Failure of Internal
Control Validating
Completeness of
Service Revenue | See response to finding 2002-7. |

(Continuation of Management's Corrective Action Plan (Unaudited))

2002-20	Cost Allocation for Job Access Reverse Commute Grant	See response to finding 2002-10.
2002-21	Waterworks District No. 5 of Ward 3 Internal Control over Cash on Hand	See response to finding 2002-2.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2002

As required by generally accepted accounting principles, the general purpose 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 Gus Schram & Company Ltd, CPAs (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.

- * Calcasieu Parish Library Board
- Calcasieu Parish Sheriff
- Calcasieu Parish Clerk of Court
- Calcasieu Parish Tax Assessor
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- * 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
- Niblett's Bluff Park Commission
- 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 Ward 3
- 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. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- The Fourteenth Judicial District Indigent Defender Board
- The Fourteenth Judicial District Court Indigent Transcript Fund
- * The Fourteenth Judicial District Court Judicial Expense Fund
- * The Fourteenth District Court Child Support Fund (Separate Financial Statements Issued)
- Civil Transcript Fund

The following component units had audits conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Calcasieu Parish Sheriff
Airport Authority for Airport District No.1 of Calcasieu Parish

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2002

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

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
Hanover Insurance Company Commercial General Liability RZ055476440402	1/31/02- 1/31/03	\$2,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 5,000 Fire Damage (Any one Fire) 25,000 Med Exp (Any one Person)
Hanover Insurance Company Automobile Insurance AH0586768604	1/31/02- 1/31/03	\$1,000,000 Single Limit

The Police Jury has also obtained stop loss insurance coverages for its workers compensation, general liability 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 IV-A to the financial statements.

Other insurance coverages include fidelity bond coverage on various employees.

**CALCASIEU PARISH POLICE JURY
MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
REVENUE BOND ISSUANCE
DECEMBER 31, 2002**

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
American Central Insurance General Liability MEK490136	\$11,490 3/13/02- 3/13/03	\$500,000 General Aggregate Commercial 500,000 Products Comp/Op Agg 500,000 Each Occurrence
American Central Insurance Automobile Insurance MEK490134	\$ 8,107 3/13/02- 3/13/03	\$100,000 Single Limit
Calcasieu Parish Self-Insured Worker's Compensation Fund (1)	1/31/02- 1/31/03	\$ 250,000 Each Accident \$1,250,000 Total Claims Per Policy Year
Reliance Insurance Co. Fidelity Bond 6149534	\$ 573 3/13/01- 3/13/03	\$ 50,000 Bond Amount

(1) Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured worker's compensation fund. The self-insured worker's compensation fund is discussed in further detail in Note IV-A to the financial statements.

Section II:

There were 821 metered water customers at December 31, 2002.

There were 80 unmetered water customers at December 31, 2002. (Account number 05 series - on City of Lake Charles' water system)

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section III:

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

Asset	12/31/01 Balance	Additions	12/31/02 Balance
Water Tank	\$ 368,621	\$ -0-	\$ 368,621
Vehicles	80,914	-0-	80,914
Building	80,315	-0-	80,315
Machinery & Equip.	54,166	3,742	57,908
Furn & Fixtures	19,524	-0-	19,524
Distribution System	1,478,081	12,168	1,490,249
Waterwells	115,187	-0-	115,187
Treatment Plant	<u>384,612</u>	<u>-0-</u>	<u>384,612</u>
Net Value	<u>\$2,581,420</u>	<u>\$15,910</u>	\$2,597,330
Accumulated Depreciation			(1,341,052)
Land			<u>24,000</u>
Net Cost			<u>\$1,280,278</u>

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer.

Water Rate Classification and Schedule:

Class I Residential

\$9.38 up to 2,000 gallons (minimum billing)
\$1.63 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 2002:

Sinking Fund Requirement	\$ 33,348
Reserve Fund Requirement	33,348
Depreciation and Contingency Fund	44,400
Customer Deposits Reserve	45,845
Debt Service Cash	<u>6,465</u>
Total Reserves	<u>\$163,406</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$19,399) as of December 31, 2002:

<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>Total</u>
<u>\$26,915</u>	<u>\$9,809</u>	<u>\$4,379</u>	<u>\$13,906</u>	<u>\$55,009</u>

Section VII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which for various reasons is not presented on a comparative basis. Comparative information is available upon further request. An unqualified opinion was issued on the financial statement presentation for the previous year. The current year financial statements were not issued within ninety days due to the above reporting.