

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 8-11-04

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2003

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, 2003

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

Calcasieu Parish Police Jury

Comprehensive Annual Financial Report for the Year Ended December 31, 2003

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INTRODUCTORY SECTION



CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

S. MARK MCMURRY
ADMINISTRATOR

July 20, 2004

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

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

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2003. The report was prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Standards Board (GASB).

The CAFR was prepared by the Division of Finance and includes implementation of a new reporting model required by GASB. The objective of the new reporting approach is to report the governmental operations as a single unified entity, in addition to providing traditional fund-based statements.

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

The reporting entity of the Parish includes all primary government funds, plus the activity of component units for which the Parish is financially accountable. Determination of the component units to be included in the CAFR was made in accordance with criteria established by GASB and is presented in Note 1 to the financial statements.

The CAFR is organized as follows:

- Introductory section containing background and organizational information on the Parish and summaries of some current initiatives;

- Financial section including the independent auditor's report, Management's Discussion and Analysis (MD&A), Government-Wide Financial Statements, Fund Financial Statements, Notes to the Financial Statements and Required Supplementary Information. The financial section also includes the combining statements of the individual funds; and
- Statistical section presenting financial, economic, and demographic data for Calcasieu Parish

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

INDEPENDENT AUDIT

The Calcasieu Parish Police Jury's financial statements have been audited by Gus Schram & Co., Ltd., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Parish for the fiscal year ended December 31, 2003, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the financial statements of the Parish for the year ended December 31, 2003, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Parish was part of a broader, federally mandated "Single Audit" designed to meet special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial

statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the separately issued Single Audit Report of the Calcasieu Parish Police Jury.

ACCOUNTING AND BUDGETING CONTROL

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

Fund financial control is exercised through the budgetary system. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and Non-GAAP budgetary presentations are caused by differences in accounting basis and timing. A reconciliation between GAAP and Non-GAAP budgetary basis fund statements is presented as required supplementary information.

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 184,693. The Police Jury is the governing authority of the parish and is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries, after a favorable vote of the electorate. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The President and Vice-President of the Police Jury are elected

each January by the members of the body. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Parish Administrator and legal counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments.

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

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the *Governmental Accounting Standards Board (GASB), Statement 14 - The Reporting Entity*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

The Parish financial reporting entity consist of the following;

- The Primary Government - all funds under the auspices of the Police Jury
- Legally separate component units - These units of government are legally separate from the Parish government but have sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. A list of these component units are included in Note 1 in the Notes to the Financial Statements.

ECONOMIC OUTLOOK

This economic discussion is an excerpt from the executive summary of The Louisiana Economic Outlook: 2004 and 2005 22nd Annual Edition, by Loren C. Scott, James Richardson and A.M.M. Jamal, published in September, 2003.

STATE

After three straight years of decline in which the State has lost 22,800 jobs or 1.2% of its workforce, the Louisiana Econometric Model (LEM) forecasts that Louisiana will return to a growth mode, picking up 41,600 jobs over 2004-05 or about 1.1% growth a

year. Growth across the different sectors of the State will be mixed. Key changes are as follows:

- The oil and gas extraction sector should add about 2,000 jobs as the industry finally begins to respond to unusually high natural gas prices.
- The huge chemical industry will continue its rapid slide, begun after 2000. Unable to adapt to high natural gas prices, chemicals is projected to lose 1,800 more high-paying jobs.
- Virtually all of Louisiana's feeder sectors---retail and wholesale trade, professional and business services, education services, transportation/warehousing, leisure/hospitality---should return to better growth as the State's economy picks up steam. Health care will continue to be one of the major sources of new jobs (+8,000) as the boomers age and require more health services.
- Because Louisiana received a milder hit from the national recession than most states, our rank in per capita income among the 50 states improved from 45th to 41st between 2001 and 2002. The State's population is projected to creep along at a 0.3% a year rate, hampered in its growth by serious out-migration activity. Louisiana personal income growth should rise from 3.8% annually in 2003 to 4.8% by 2005, which will be very good news for the trade, government, and services sectors.

LOCAL

Hammered by layoffs in its large chemical industry, its significant industrial construction sector, Northrup Grumman's aircraft facility at Chennault Airpark, and a soft gambling sector, the Lake Charles MSA (Calcasieu Parish) has lost jobs (-2,600) for three straight years, making it the second hardest hit region in Louisiana. The region will continue to suffer from layoffs in chemicals and industrial construction associated with chemicals, but these will be offset by the construction at two LNG import terminals, additions at EADS at Chennault, and the construction and opening of the Pinnacle riverboat gambling complex. LEM projects 1,700 new jobs for the area, with most of that occurring in 2005 when Pinnacle opens.

MAJOR INITIATIVES

On December 4, 2003, the Police Jury awarded a design contract to the firm of Ellender Architects and Associates, LLC, for the design and development of a major recreational facility in Calcasieu Parish known as Prien Lake Park. This development, which will be accomplished in phases, will result in a 27-acre world class, multi-faceted recreational park located on a beautiful section of Prien Lake south of Lake Charles.

On November 20, 2003, a consulting contract was executed with the Alliance Transportation Group to develop a master plan for future transportation improvements throughout the parish. This study could result in an effort to place before the voters a proposition for a major bond issue to fund a large capital improvement program providing for upgrades to the arterial road and highway network throughout the parish. Purchases of new rights-of-way, widening of existing thoroughfares, and construction of new roads could be essential factors in the Parish's efforts to spur new growth and development in the residential, commercial, and industrial sectors.

On May 6, 2004, the Police Jury reaffirmed its intent to develop a master plan for wastewater collection and treatment in the metropolitan areas of the parish not currently being served by public sewerage systems. This study, being performed by the engineering firm of Meyer and Associates, will provide a blueprint for any future efforts to expand the existing municipal wastewater systems to unincorporated, but ever-growing areas outside the municipal boundaries. Cost estimates to accomplish these improvements will be rendered as part of the study.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2002. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming

Members of the Police Jury
July 20, 2004
Page Seven

to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

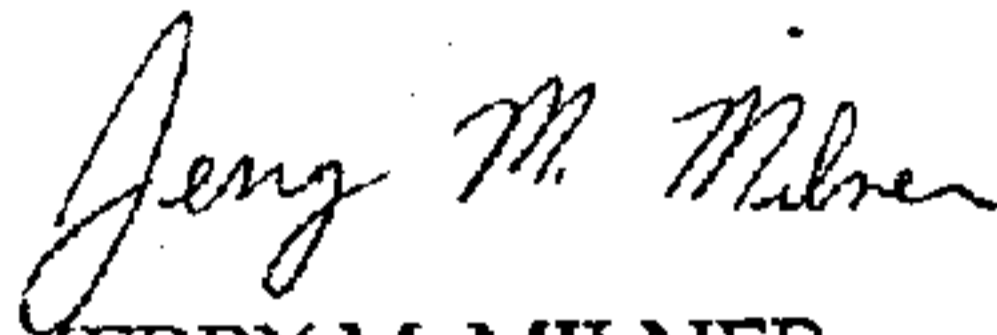
A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 12-year period ended December 31, 2002. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

In conclusion, we wish to express our appreciation to the Finance Division staff for their professionalism, dedication, and expertise in preparing this report, as well as their commitment to maintaining the highest standard of accountability in financial reporting. The report was made especially difficult with the implementation of GASB 34 - a task which can only be appreciated by those who have gone through a similar process.

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, 2002

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

Government Access Channel

ORGANIZATIONAL CHART

January, 2004

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, 2003

<u>Title</u>	<u>Name</u>
Police Jury President.....	Chuck Kleckley
Police Jury Vice President.....	Brent Clement
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.....	Enos Derbonne
Police Juror.....	Algie Breaux
Police Juror.....	Sandy Treme
Police Juror.....	Francis Andrepont
Police Juror.....	Hal McMillin
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

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Mr. Brent Clement, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2003, which collectively comprise the Police Jury's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these 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 1(A). Those statements account for 81.65% of total assets, 87.16% of total net assets or fund balance, and 76.73% of total revenues of the discretely presented component units reported herein at December 31, 2003, 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the Police Jury has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of December 31, 2003.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2004 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. This 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.

Management's Discussion and Analysis, budgetary comparison information and modified approach for reporting infrastructure assets, as identified in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on them.

The auditors of the Fourteenth Judicial District Indigent Defender Board, a component unit of the Police Jury, included an explanatory paragraph in their report regarding the entity's continuing as a going concern. See the separately issued audited financial statements of the Board for discussion of the Board's continuing as a going concern. The Board's financial statements, that are included in the Police Jury's financial statements, do not include any adjustments that might result from the outcome of this uncertainty.

As discussed in Note 12, the Policy Jury restated beginning fund balances and net assets for several funds. See Note 12 for discussion of the adjustments to beginning fund balances and net assets and the funds affected by the adjustments.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly presented in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and Statistical Section (Tables 1 through 14), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Gus Schram & Co. Ltd

Lake Charles, Louisiana
July 20, 2004

CALCASIEU PARISH POLICE JURY MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) of the financial performance of the Calcasieu Parish Police Jury (Parish) presents a narrative overview and analysis of the financial activities of the Parish for the year ended December 31, 2003. This document focuses on the current year's activities, resulting changes, and currently known facts. Read this document in conjunction with the additional information contained in the transmittal letter presented on pages 1 - 7 and the financial statements of the Police Jury, which begin on page 27.

This is the first year that the Parish is required to report its financial statements in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, (GASB 34). GASB 34 contains new reporting standards and significantly changes the report content and structure. Much of the information is not easily comparable to that in the Comprehensive Annual Financial Reports (CAFR) of prior years; therefore, this discussion and analysis does not provide government-wide comparisons with the previous year. However, some comparative data on the fund level is presented on the following pages. Future reports will include extensive comparisons as required.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Net Assets - The assets of the Parish exceeded its liabilities at the close of the year by almost \$577 million. This amount includes \$528.4 million, which is restricted and not available to pay the general obligations of the Parish.

Changes in Net Assets - The government-wide statements reflect that revenue for the Parish exceeded expenses by \$17.3 million. A total of \$8 million of this increase was a result of an increase in capital assets. In addition approximately \$7 million of this increase was attributable to the revenues collected from sales taxes designated for road improvements which were not expended until subsequent periods.

General Fund - On the fund statements, the unreserved undesignated fund balance for the General Fund reflects a decrease of \$550,854 from the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the basic financial statements of the Parish, which is comprised of the following:

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

This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the Parish in a manner similar to a private sector business. The statements provide both short-term and long-term information about the financial position of the Parish, which assists in assessing the economic condition of the Parish at the end of the year. These reports are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This basically means the reports follow methods that are similar to those used by most businesses by taking into account all revenues earned and expenses incurred in the fiscal year regardless of when cash is received or paid.

The government-wide financial statements include the following two statements:

The Statement of Net Assets (page 27) presents the current and long-term portions of the assets and liabilities of the Parish separately and is the basic government-wide statement of position at year end. Using the format of assets minus liabilities equal net assets, this statement reports the governmental activities separately from its business-type activities. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The Statement of Activities (page 28) presents information showing how the net assets of the Parish changed as a result of current year operations and how those operations were financed. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services, rather than as an end in themselves. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

Governmental Activities - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal control, juvenile justice), health and welfare (mosquito control, health unit, community services), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreations (parks), economic development (planning, housing program), and intergovernmental.

Business-type Activities - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 and 8, Sewer District No. 11 of Ward 3, and Sewer District No. 8 of Ward 4. These component units are blended

into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.

Component units - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the Parish Library, and West Calcasieu Cameron Hospital, and others. For a list of the discrete component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

Fund Financial Statements

The fund financial statements begin on page 30 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the Parish. A fund is a grouping of related accounts used to maintain control over resources, which are segregated for specific activities or objectives. The three categories into which the funds of the Parish can be classified are governmental funds, proprietary funds, and fiduciary funds.

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

GASB Statement 34 has shifted the focus of governmental fund financial statements from fund types to major funds. The Parish accounts for its activities in 54 funds; of this total, 44 are governmental funds, 3 are enterprise funds, 4 are internal service funds, and 3 are fiduciary in nature. Information is presented separately on the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the funds determined to be major funds; the remaining nonmajor governmental funds are presented in a single column on these statements. Combining statements for these funds are presented on pages 102 - 117 of this report.

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The Internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the

governmental activities in the government-wide financial statements. Combining statement of the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements following the basic financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has three Agency funds which report resources held by the Parish purely in a custodial capacity.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 52 - 89 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules for the General Fund and the two major special revenue funds (Public Works Operating Fund and Solid Waste Fund) This section also includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated.

Other Information

The combining statements referred to earlier in connection with the nonmajor governmental, proprietary, and fiduciary funds are presented immediately following the required supplementary information. In addition, information regarding any combining government wide nonmajor component unit financial statements, capital asset schedules and selected component unit fund level financial statements can be located in this section of the report.

Statistical Section

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

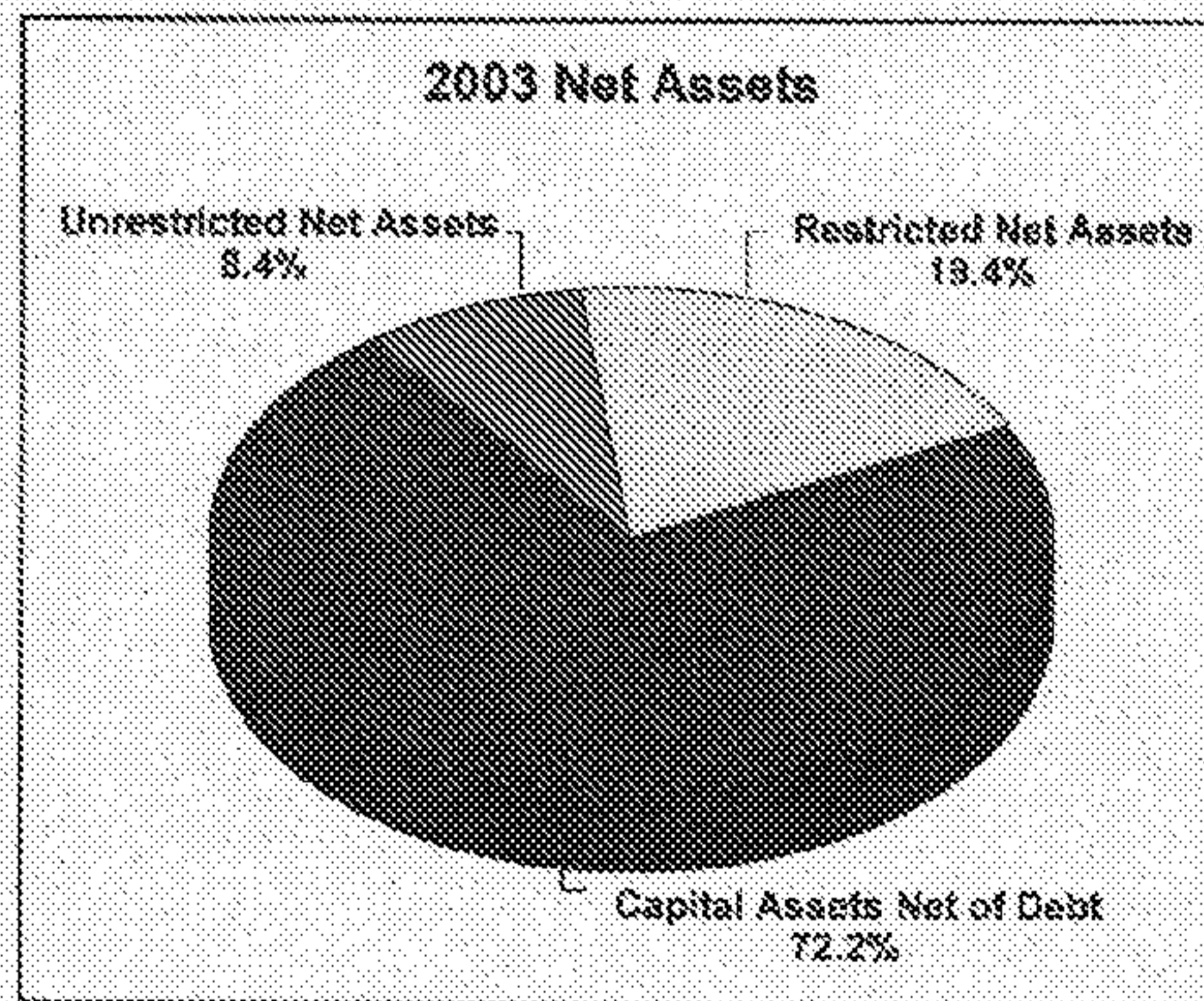
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the condensed Statement of Net Assets for 2003. Prior year data is not presented in the implementation year but will be included in future years for comparison purposes:

Statement of Net Assets
Calcasieu Parish Police Jury
Condensed Statement of Net Assets
December 31, 2003

	Governmental Activities	Business Type Activities	Total
Assets:			
Current and Other Assets	\$ 188,132,615	\$ 1,016,337	\$ 189,148,952
Restricted Assets	—	288,857	288,857
Capital Assets	411,778,182	5,501,509	417,279,691
Total Assets	599,910,797	6,806,703	606,717,500
Liabilities:			
Current Liabilities	27,401,239	148,234	27,549,473
Non-current Liabilities	1,673,640	509,112	2,182,752
Total Liabilities	29,074,879	657,346	29,732,225
Net Assets:			
Invested in Capital Assets Net of Debt	411,660,035	4,941,104	416,601,139
Restricted	111,612,842	241,639	111,854,481
Unrestricted	47,563,041	966,614	48,529,655
Total Net Assets	\$ 570,835,918	\$ 6,149,357	\$ 576,985,275

For more detailed information see Page 27, the Statement of Net Assets.



Approximately 72.2% of the Parish's net assets as of December 31, 2003, reflect the government's investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Parish uses these capital

assets to provide services to citizens; consequently, these assets are not available for future spending. Another 19.4% of the government's net assets are subject to external restrictions on how they may be used such as sales or property taxes approved by the electorate for specific purposes. The remaining 8.4% of net assets, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors.

The table below provides a summary of the changes in net assets for the year ended December 31, 2003:

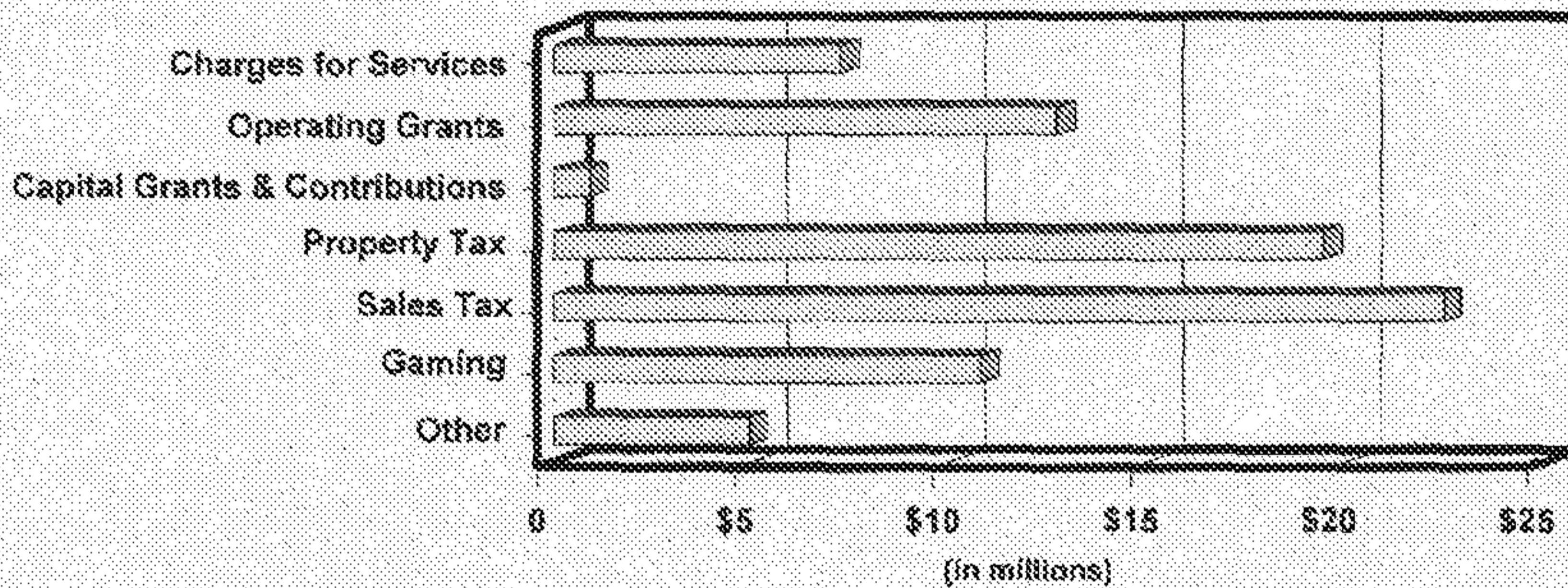
Changes in Net Assets
 Calcasieu Parish Police Jury
 Condensed Statement of Activities
 For the Year Ended December 31, 2003

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Revenues:			
Program Revenues:			
Charges for Services	\$ 7,254,080	\$ 473,698	\$ 7,727,778
Operating Grants and Contributions	12,678,980		12,678,980
Capital Grants and Contributions	900,241		900,241
General Revenues:			
Property Taxes	19,412,783	127,583	19,540,366
Sales Taxes	22,454,091		22,454,091
Gaming Revenues	10,778,934		10,778,934
Grants and Contributions Not Restricted to Specific Programs	2,102,613		2,102,613
Other	2,827,170	23,334	2,850,504
Total Revenues	<u>78,408,892</u>	<u>624,615</u>	<u>79,033,507</u>
Expenses:			
General Government	12,618,566		12,618,566
Public Safety	9,005,348		9,005,348
Public Works	16,102,570	720,950	16,823,520
Sanitation	3,265,960		3,265,960
Health & Welfare	7,581,132		7,581,132
Culture and Recreation	964,161		964,161
Economic Development	4,901,159		4,901,159
Interest and Fiscal Charges	9,265		9,265
Intergovernmental	6,577,793		6,577,793
Total Expenses	<u>61,025,954</u>	<u>720,950</u>	<u>61,746,904</u>
Increase in Net Assets Before Transfers	17,382,938	(96,335)	17,286,603
Transfers	(88,130)	88,130	0
Increase in Net Assets	17,294,808	(8,205)	17,286,603
Net Assets, January 1	553,541,110	6,157,562	559,698,672
Net Assets, December 31	<u>\$ 570,835,918</u>	<u>\$ 6,149,357</u>	<u>\$ 576,985,275</u>

Governmental Activities - Net assets increased by \$17.3 million. Approximately 53% of the total revenue came from taxes, while 20% was in the form of grants and contributions (including federal aid). Charges for goods and services provided 9% of the total revenue, while gaming revenues provided 14% of the total revenues (see chart below). The governmental activities expenses cover a range of services. The largest expenses were for public works (26%) and general government (21%) as depicted in the second chart below.

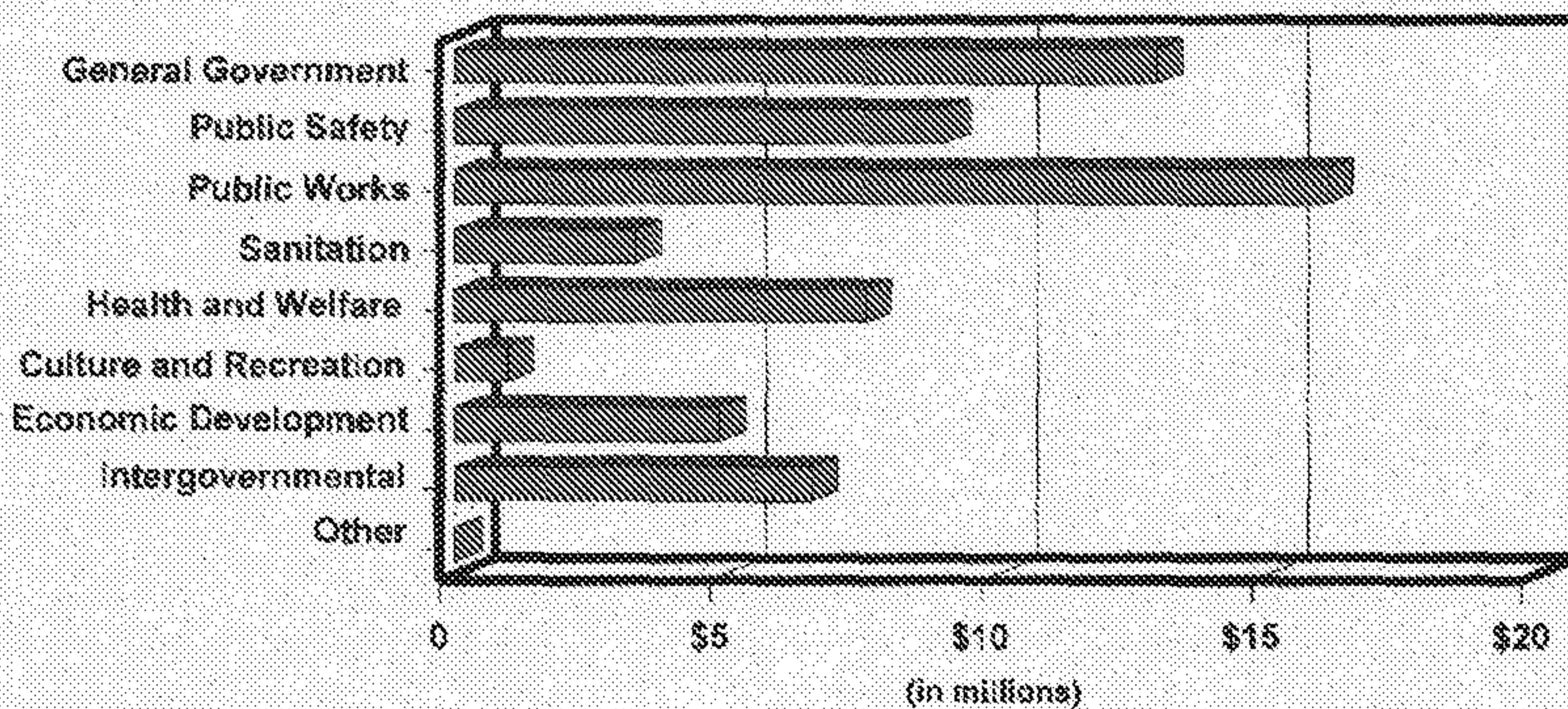
The following chart depicts the governmental activities' revenues for the 2003 fiscal year:

2003 Governmental Revenues



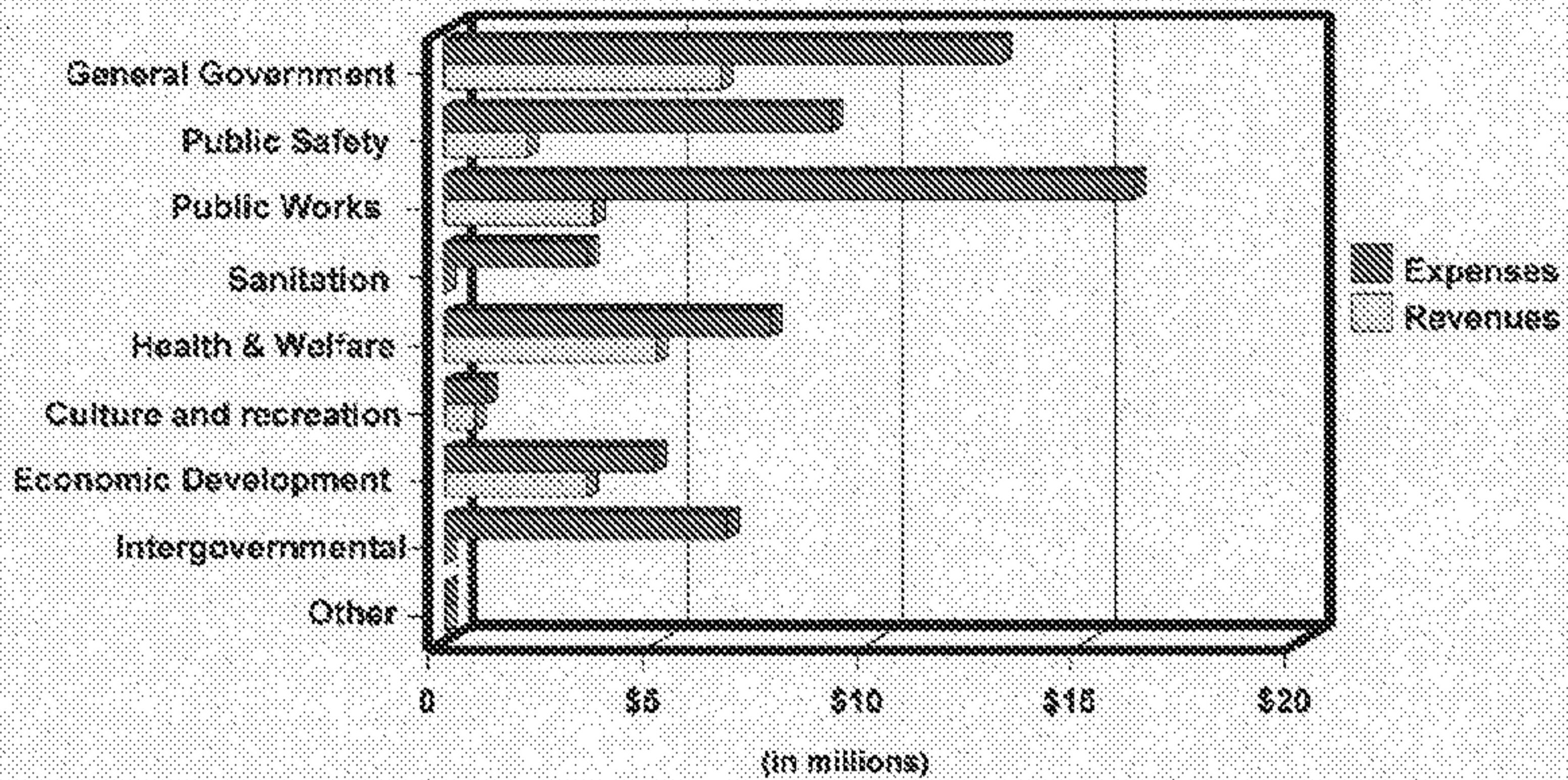
The following chart depicts the governmental activities' expenses for the 2003 fiscal year:

2003 Governmental Expenses



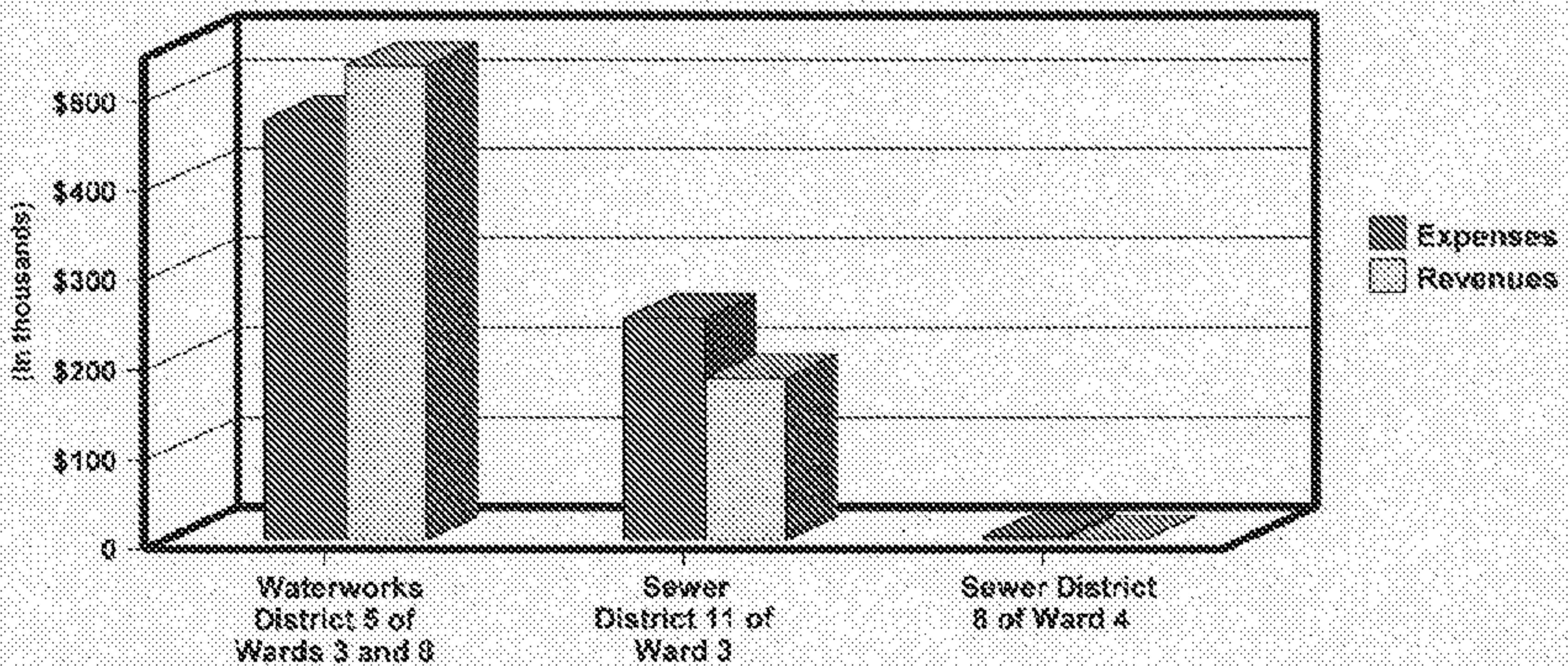
The following chart depicts the governmental activities' program revenues and expenses for 2003. It should be noted that general revenues (taxes, gaming, investment, etc.) are not included in this graph.

2003 Governmental Program Revenues & Expenses



The following chart depicts business-type activities' (BTA) revenues and expenses:

2003 Revenues and Expenses for BTA's



Financial Analysis of the Government's Funds

The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

Governmental Funds

As noted earlier, the focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$152.9 million, an increase of \$7.1 million in comparison with the prior year. Approximately 87% of this total amount (\$133.2 million) constitutes *unreserved fund balance*, which is available for spending in the coming year. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to: (1) liquidation of contracts and purchase orders of the prior period (\$263,361), (2) loans receivable that is not expected to be collected within one year, (\$346,365), (3) advances to other funds that is expected not to be collected within one year (\$166,104), and (4) investment in inventories at December 31, 2003 (\$1,087,167).

Compared to the previous year, total investment earning decreased primarily due to the effect of a \$2.4 million swing in the change in the fair value of investments from a positive \$1.1 million during fiscal year 2002 to a negative \$1.3 million during fiscal year 2003. The rest of the overall decrease was attributed to a reduction in "actual" interest earnings during the year due to a reduction in market interest rates earned during the fiscal year. The change in the fair value is the hypothetical gain or loss that would result if the entire portfolio had been purchased on January 1, 2003 and sold on December 31, 2003. Generally accepted accounting principles in the United States require that the unrealized change in the fair value of the investment portfolio be combined with "actual" interest earned and reported as investment earning.

The general fund is the chief operating fund of the Parish. At the end of the year, unreserved fund balance of the general fund was \$10,259,345, while the total reserved to unreserved fund balance decreased to \$10,495,717. Compared with the total fund balance of \$11,046,571 at the end of 2002, fund balance decreased approximately \$551 thousand during 2003. Key factors contributing to this decrease were as follows:

- (1) The care of prisoners increased approximately \$200 thousand in 2003.
- (2) Capital improvements in the amount of approximately \$250 thousand were expended in 2003.
- (3) Investment income for 2003 also decreased from prior years.

At the end of the year, unreserved fund balance of the Public Works Operating Fund was \$19,949,947, while the total fund balance decreased to \$21,126,745. Compared with the total fund balance of \$20,380,356 at the end of 2002, fund balance decreased approximately \$248 thousand during 2003. The key factor contributing to this decrease was a decrease in sales tax revenue for 2003.

At the end of the year, unreserved fund balance of the Solid Waste Fund was \$26,731,678. Compared with the total fund balance of \$29,793,330 at the end of 2002, fund balance decreased approximately \$3 million during 2003. The collection of a ten year sales tax used for the operation of this fund ended in 2002, therefore, the funding of this fund is through the drawdown of fund balance.

The unreserved fund balance for the Road Capital Improvement Fund increased to \$48,424,346. Compared with the total fund balance of \$40,530,804 at the end of 2002, fund balance increase approximately \$7.8 million during 2003. This increase is the result of collections of a sales tax passed by the voters in 2002. Capital expenditures from these funds were not expended until 2004.

Proprietary Funds: The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Sewer District No. 8 of Ward 4 at December 31, 2003, reflected a negative \$36,723 due to the fact that the General Fund had to advance this fund monies to pay liabilities of the District.

General Fund Budgetary Highlights

The total difference between the original general fund budget and the final amended budget was an increase in appropriations of \$40,000. A supplemental appropriations was approved during the year by the Parish for a request from the Sheriff for the purchase of an evidence building.

With the exception of interest income, most general fund revenues came in greater than anticipated. Interest income received was less than expected due to market fluctuations. Actual expenditures came in less than the amount appropriated.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2003, totaled approximately \$417 million (net of accumulated depreciations). This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Note 8). The Parish has capitalized all general capital assets. Prior to implementation of the new reporting model as a result of GASB 34, no depreciation was charged on general capital assets. Accumulated depreciation is recorded for the first time based on the date of acquisition and the life span of the asset in these 2003 financial statements.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical condition of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100 with 100 as the highest level. The average ratings for 2001, 2002 and 2003 have met this Parish minimum level with ratings of 86, 87, and 87 respectively. See the Required Supplementary Information (page 96 - 97) for a discussion of this approach.

The total increase in the Parish's investment in capital assets for the current fiscal year was 2%, with the majority of this increase attributable to governmental activities. Major capital asset events during the current year included the following:

- Completion of the major renovation of the Parish Government Building of the Police Jury (\$6.7 million).
- Completion of the major renovation and construction of the Health Unit (\$5.7 million)
- Completion of the Industrial Boat Launch and Park (\$2.2 million).
- Completion of the Walker Road Extension (\$1.7 million).

The following is a schedule of capital assets at December 31, 2003.

**Capital Assets
(Net of Depreciation)**

	Governmental Activities	Business-Type Activities	Total
Land	\$ 10,585,331	\$ 203,334	\$ 10,788,665
Buildings and Improvements	46,000,265	31,725	46,031,990
Improvements other than Buildings		5,188,948	5,188,948
Roads	337,183,798		337,183,798
Bridges	6,835,922		6,835,922
Machinery and Equipment	5,720,844	55,347	5,776,191
Construction in Progress	5,452,022	22,155	5,474,177
Total	\$ 411,778,182	\$ 5,501,509	\$ 417,279,691

Additional information on the Parish's capital assets can be found in Note 8, page 70 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$560,405. Although this debt relates to the blended component units, we consider this debt backed by the full faith and credit of the Parish. The remainder of the debt represents special assessment debt with government commitment. Special assessment debt outstanding at December 31, 2003 is \$118,147.

**Outstanding Debt
General Obligation Bonds, Revenue Bonds, and Special Assessment Debt**

	Governmental Activities	Business-Type Activities	Total
General Obligation Bonds	\$	\$ 359,381	\$ 359,381
Revenue Bonds		201,024	201,024
Special Assessment Debt with Governmental Commitment	118,147		118,147
Total	\$ 118,147	\$ 560,405	\$ 678,552

Additional information on the Parish’s long-term debt can be found in Note 10 on page 74 of this report.

Economic Factors and Next Year’s Budget

The following are currently known Calcasieu Parish economic factors considered in going into 2004 fiscal year.

- Unemployment rates for Calcasieu Parish have been consistently in the 5% to 6% range for the last several years. The 5.7 % rate for the month ended December 2003 is slightly lower than the State rate of 6.1%.
- The population of Calcasieu Parish grew by 9.2% from 1990-2000 with the 2000 census totaling 183,577 parishwide.
- The land area of Calcasieu Parish at 1,086 square miles continues to provide challenges for government service providers.
- The property tax base in Calcasieu Parish has grown from a taxable value of \$852 million in 2002 to \$883 million in 2003; a 3.6% increase. The \$883 million valuation was used to project 2004 property tax revenues.
- Sales tax revenues have been steadily declining causing the sales tax revenue budget estimates for the Parish to cautiously predict no growth for 2004.

Request for Information

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

**Basic
Financial Statements**

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
DECEMBER 31, 2003

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 23,666,447	\$ 127,990	\$ 23,794,437	\$ 28,122,049
Investments	137,620,099	711,007	138,331,106	56,252,933
Receivables - net	24,328,457	164,753	24,493,210	39,286,059
Due from other governments	1,255,126	-	1,255,126	453,120
Internal balances	375	(375)	-	-
Due from component units	636	-	636	-
Due from primary government	-	-	-	81,900
Prepaid items	174,308	1,988	176,296	371,562
Inventory	1,087,167	-	1,087,167	998,049
Deferred bond issuance costs	-	-	-	1,150,359
Other assets	-	10,974	10,974	288,468
Restricted assets:				
Cash and cash equivalents	-	21,295	21,295	5,433,294
Investments	-	235,205	235,205	13,055,615
Receivables - net	-	32,357	32,357	50,830
Capital assets:				
Non-depreciable	353,221,151	225,489	353,446,640	33,430,871
Depreciable, net	58,557,031	5,276,020	63,833,051	96,476,844
Total assets	<u>599,910,797</u>	<u>6,806,703</u>	<u>606,717,500</u>	<u>275,451,953</u>
LIABILITIES				
Accounts payable and other current liabilities	4,695,803	45,764	4,741,567	8,225,404
Due to other governments	419,711	-	419,711	1,132,170
Due to primary government	-	-	-	636
Due to component units	81,900	-	81,900	-
Deferred revenue	19,046,400	-	19,046,400	12,760,864
Other liabilities	797,196	-	797,196	100,567
Current portion of long-term liabilities:				
Compensated absences	393,303	3,959	397,262	1,360,242
Capital lease obligations	-	-	-	1,094,100
Special assessment debt with government commitment	37,286	-	37,286	-
Liabilities from restricted assets	-	47,218	47,218	575,723
Bonds payable	-	51,293	51,293	6,504,405
Estimated liability for claims	1,929,640	-	1,929,640	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	1,086,871
Special assessment debt with government commitment	80,861	-	80,861	-
Bonds payable	-	509,112	509,112	77,202,226
Estimated liability for claims	1,592,779	-	1,592,779	-
Total liabilities	<u>29,074,879</u>	<u>657,346</u>	<u>29,732,225</u>	<u>110,043,208</u>
NET ASSETS				
Invested in capital assets, net of related debt	411,660,035	4,941,104	416,601,139	88,870,586
Restricted for:				
Capital projects	48,424,346	-	48,424,346	2,333,388
Debt service	-	241,639	241,639	7,570,451
Other purposes	63,188,496	-	63,188,496	241,912
Unrestricted	47,563,041	966,614	48,529,655	66,392,408
Total net assets	<u>\$ 570,835,918</u>	<u>\$ 6,149,357</u>	<u>\$ 576,985,275</u>	<u>\$ 165,408,745</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 12,618,566	\$ 5,891,363	\$ 559,324	\$ 18,383
Public safety	9,005,348	475,204	1,427,696	26,672
Public works	16,102,570	47,160	3,400,913	26,569
Sanitation	3,265,960	2,015	-	-
Health and welfare	7,581,132	225,764	4,496,052	209,739
Culture and recreation	964,161	102,971	-	618,878
Economic development	4,901,159	509,603	2,794,995	-
Interest and fiscal charges	9,265	-	-	-
Intergovernmental	6,577,793	-	-	-
Total governmental activities	61,025,954	7,254,080	12,678,980	900,241
Business-type activities:				
Water	469,579	356,340	-	-
Sewer	251,371	117,358	-	-
Total business-type activities	720,950	473,698	-	-
Total primary government	\$ 61,746,904	\$ 7,727,778	\$ 12,678,980	\$ 900,241
Component units:				
Calcasieu Parish Public Trust Authority	\$ 2,494,194	\$ 2,205,622	\$ -	\$ -
West Calcasieu Cameron Hospital	46,176,261	47,379,573	61,322	-
Sulphur Parks and Recreation	3,301,005	736,865	-	-
Gravity Drainage District 4 of Ward 3	1,782,887	12,000	-	644,516
Parish Library	5,591,527	137,033	275,340	-
Other component units	26,624,403	11,762,696	3,988,209	3,869,867
Total component units	\$ 85,970,277	\$ 62,233,789	\$ 4,324,871	\$ 4,514,383

General revenues:

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

The accompanying notes are an integral part of this statement.

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

Primary Government

Governmental Activities	Business-type Activities	Total	Component Units
\$ (6,149,496)		\$ (6,149,496)	
(7,075,776)		(7,075,776)	
(12,627,928)		(12,627,928)	
(3,263,945)		(3,263,945)	
(2,649,577)		(2,649,577)	
(242,312)		(242,312)	
(1,596,561)		(1,596,561)	
(9,265)		(9,265)	
<u>(6,577,793)</u>		<u>(6,577,793)</u>	
(40,192,653)		(40,192,653)	
-	\$ (113,239)	(113,239)	
-	<u>(134,013)</u>	<u>(134,013)</u>	
-	(247,252)	(247,252)	
<u>(40,192,653)</u>	<u>(247,252)</u>	<u>(40,439,905)</u>	
			\$ (288,572)
			1,264,634
			(2,564,140)
			(1,126,371)
			(5,179,154)
			<u>(7,003,631)</u>
			<u>(14,897,234)</u>
19,412,783	127,583	19,540,366	23,084,634
22,454,091	-	22,454,091	-
347,521	-	347,521	-
10,778,934	-	10,778,934	-
2,102,613	-	2,102,613	980,091
2,064,878	16,116	2,080,994	1,240,317
49,614	-	49,614	(25,117)
365,157	7,218	372,375	691,141
<u>(88,130)</u>	<u>88,130</u>	<u>-</u>	<u>-</u>
57,487,461	239,047	57,726,508	25,971,066
17,294,808	(8,205)	17,286,603	11,073,832
<u>553,541,110</u>	<u>6,157,562</u>	<u>559,698,672</u>	<u>154,334,913</u>
<u>\$ 570,835,918</u>	<u>\$ 6,149,357</u>	<u>\$ 576,985,275</u>	<u>\$ 165,408,745</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

ASSETS	General Fund	Public Works Operating Fund	Solid Waste Fund
Cash and cash equivalents	\$ 2,364,544	\$ 2,685,976	\$ 3,629,388
Investments	9,095,866	17,479,082	22,977,434
Receivable (net of allowances for uncollectibles):			
Property taxes	4,850,507	-	-
Sales taxes	-	936,016	-
Franchise taxes	219,039	-	-
Special assessments	24,630	-	-
Interest receivable	67,030	114,076	153,395
Due from other governmental units	186,071	79,564	-
Due from other funds	17,677	3,529	-
Advances to other funds	166,104	-	-
Due from component units	-	636	-
Loan receivable	-	-	-
Other receivables	780	4,615	-
Inventory	-	993,982	-
Total assets	\$ 16,992,248	\$ 22,297,476	\$ 26,760,217
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,405,888	\$ 229,343	\$ 26,400
Accrued liabilities	53,779	158,777	1,858
Due to other funds	164	-	281
Due to component units	75,000	-	-
Advance from other funds	-	-	-
Deferred revenues	4,961,700	-	-
Retainage payable	-	-	-
Enterprise zone rebate liability	-	780,836	-
Other liabilities	-	1,775	-
Total liabilities	6,496,531	1,170,731	28,539
 Fund balances:			
Reserved for:			
Encumbrances	70,268	182,816	-
Advances	166,104	-	-
Loan receivable	-	-	-
Inventories	-	993,982	-
Unreserved, designated for:			
Budget stabilization	7,500,000	5,000,000	-
Capital improvements	1,029,321	3,895,624	-
Unreserved/ Undesignated, reported in:			
General Fund	1,730,024	-	-
Special Revenue Funds	-	11,054,323	26,731,678
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Total fund balances	10,495,717	21,126,745	26,731,678
Total liabilities and fund balances	\$ 16,992,248	\$ 22,297,476	\$ 26,760,217

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 6,422,092	\$ 7,082,906	\$ 22,184,906
40,810,083	38,420,520	128,782,985
1,833,021	7,803,404	14,486,932
2,138,473	-	3,074,489
-	-	219,039
-	88,713	113,343
261,250	259,118	854,869
168,995	732,837	1,167,467
-	67,412	88,618
-	-	166,104
-	-	636
-	346,365	346,365
-	818,107	823,502
93,185	-	1,087,167
\$ 51,727,099	\$ 55,619,382	\$ 173,396,422

\$ 868,513	\$ 915,131	\$ 3,445,275
-	300,122	514,536
-	160,449	160,894
-	6,900	81,900
-	99,390	99,390
1,909,101	7,978,463	14,849,264
525,139	38,346	563,485
-	-	780,836
-	14,587	16,362
3,302,753	9,513,388	20,511,942

-	10,307	263,391
-	-	166,104
-	346,365	346,365
93,185	-	1,087,167
-	-	12,500,000
-	370,000	5,294,945
-	-	1,730,024
-	42,854,903	80,640,904
48,331,161	2,526,658	50,857,819
-	(2,239)	(2,239)
48,424,346	46,105,994	152,884,480
\$ 51,727,099	\$ 55,619,382	\$ 173,396,422



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

Fund balances - total governmental funds \$ 152,884,480

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

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

Governmental capital assets	447,082,039	
Less accumulated depreciation	<u>(35,316,515)</u>	411,765,524

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

Special assessments	103,314	
Other revenues	<u>95,609</u>	198,923

Some liabilities are not due and payable in the current period and,
therefore, are not reported in the governmental funds. These
liabilities consist of the following:

Compensated absences	(387,138)	
Special assessments debt with government commitment	(118,147)	
Accrued interest payable	<u>(3,736)</u>	(509,021)

Some payables do not meet the criteria for reporting
under the modified accrual basis of accounting and are
not reported in the fund level statements.

(76,935)

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

6,572,947

Net assets of governmental activities \$ 570,835,918

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES	General Fund	Public Works Operating Fund	Solid Waste Fund	Road Capital Improvement Fund
Taxes:				
Property	\$ 6,672,619	\$ -	\$ -	\$ 2,430,288
Sales	-	7,033,802	-	15,420,289
Other taxes	339,722	42,312	-	-
Special assessments levied	18,383	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	1,400,964	824,644	-	3,400,913
Charges for services	438,667	47,160	-	-
Fines and forfeitures	242,983	-	2,015	-
Investment earnings	212,150	231,098	319,389	535,306
Gaming revenue	-	453,230	-	-
Sale of assets	12,326	35,123	-	-
Miscellaneous revenues	5,198	2,950	-	32,000
Total revenues	9,343,012	8,670,319	321,404	21,818,796
 EXPENDITURES				
Current:				
General government	4,890,091	-	-	-
Public safety	3,017,277	-	-	-
Public works	-	9,698,534	-	904,942
Sanitation	-	-	3,333,056	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	146,399	780,836	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	194,437	-	-	12,467,775
Intergovernmental	345,038	-	-	-
Total expenditures	8,593,242	10,479,370	3,333,056	13,372,717
 Excess (deficiency) of revenues over (under) expenditures	 <u>749,770</u>	 <u>(1,809,051)</u>	 <u>(3,011,652)</u>	 <u>8,446,079</u>
 OTHER FINANCING SOURCES (USES)				
Transfers In	15,000	2,051,458	-	1,003,075
Transfers Out	(1,315,624)	(490,000)	(50,000)	(1,648,797)
Total other financing sources and uses	(1,300,624)	1,561,458	(50,000)	(645,722)
 Net change in fund balances	 (550,854)	 (247,593)	 (3,061,652)	 7,800,357
 Fund balances at beginning of year	 10,978,506	 20,375,007	 29,793,330	 40,530,804
Prior period adjustment	68,065	5,349	-	-
Change in reserves for inventories	-	993,982	-	93,185
Fund balances at end of year	\$ 10,495,717	\$ 21,126,745	\$ 26,731,678	\$ 48,424,346

The accompanying notes are an integral part of this statement.

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 10,309,876	\$ 19,412,783
-	22,454,091
-	382,034
26,569	44,952
1,447,884	1,447,884
10,417,772	16,044,293
2,372,452	2,858,279
1,095,162	1,340,160
648,648	1,946,591
9,846,328	10,299,558
2,165	49,614
308,230	348,378
<u>36,475,086</u>	<u>76,628,617</u>
6,198,862	11,088,953
5,243,573	8,260,850
8	10,603,484
-	3,333,056
8,310,707	8,310,707
503,850	503,850
3,853,088	4,780,323
85,772	85,772
12,527	12,527
3,101,978	15,764,190
6,232,755	6,577,793
<u>33,543,120</u>	<u>69,321,505</u>
<u>2,931,966</u>	<u>7,307,112</u>
5,468,757	8,538,290
<u>(5,147,172)</u>	<u>(8,651,593)</u>
<u>321,585</u>	<u>(113,303)</u>
3,253,551	7,193,809
42,373,546	144,051,193
478,897	552,311
-	1,087,167
<u>\$ 46,105,994</u>	<u>\$ 152,884,480</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

Net change in fund balances - total governmental funds \$ 7,193,809

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	12,638,231	
Depreciation expense	<u>(2,720,464)</u>	9,917,767

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

Other revenues	37,763
----------------	--------

Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity.

(75,894)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Principal payments	85,772
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accounts payable	147,831	
Accrued interest payable	3,262	
Compensated absences	<u>27,421</u>	178,514

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds is reported with government activities.

(42,923)

Change in net assets of governmental activities \$ 17,294,808

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2003**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 127,990	\$ 1,481,541
Investments	711,007	8,837,114
Accounts receivable - net	51,418	-
Taxes receivable	81,999	-
Interest receivable	5,367	59,521
Special assessments receivable	25,969	-
Due from other funds	97,415	-
Prepaid items	1,988	174,308
Other current assets	3,950	41,998
Total current assets	1,107,103	10,594,482
Noncurrent assets:		
Restricted assets		
Cash and cash equivalents	21,295	-
Investments	235,205	-
Taxes receivable	31,665	-
Interest receivable	692	-
Total restricted assets	288,857	-
Capital assets:		
Land	203,334	-
Buildings	96,291	-
Improvements other than buildings	7,350,848	-
Equipment	247,231	31,522
Construction in progress	22,155	-
Total capital assets	7,919,859	31,522
Accumulated depreciation	(2,418,350)	(18,864)
Net capital assets	5,501,509	12,658
Other non-current assets	7,024	-
Total assets	6,904,493	10,607,140

The accompanying notes are an integral part of this statement

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 38,436	\$ 86,576
Due to other governments	-	419,711
Due to other funds	25,139	-
Accrued liabilities	6,217	5,260
Retainage Payable	1,111	-
Advances from other funds	66,714	-
Compensated absences	3,958	6,165
Bonds payable	51,293	-
Claims payable	-	1,929,640
Total current liabilities	<u>192,868</u>	<u>2,447,352</u>
Liabilities payable from restricted assets:		
Refundable customer deposits	37,217	-
Accrued interest payable	10,001	-
Total liabilities from restricted assets	<u>47,218</u>	<u>-</u>
Noncurrent long-term liabilities:		
Bonds payable	509,112	-
Claims payable	-	1,592,779
Total noncurrent liabilities	<u>509,112</u>	<u>1,592,779</u>
Total liabilities	<u>749,198</u>	<u>4,040,131</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,941,104	12,658
Restricted for:		
Debt service	241,639	-
Unrestricted	972,552	6,554,351
Total net assets	<u>6,155,295</u>	<u>\$ 6,567,009</u>
Reconciliation to government-wide statement of net assets:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(5,938)</u>	
Net assets of business-type activities	<u>\$ 6,149,357</u>	



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 471,437	\$ 5,826,369
Miscellaneous revenues	2,261	17,795
Total operating revenues	473,698	5,844,164
OPERATING EXPENSES		
Personal services	161,526	120,608
Employee benefits	41,253	55,081
Supplies	76,593	31,400
Contractual services	190,660	541,956
Depreciation	202,835	4,123
Bad debts	665	-
Insurance premiums	-	1,230,540
Claims	-	4,302,754
Total operating expenses	673,532	6,286,462
Operating income (loss)	(199,834)	(442,298)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	127,583	-
Investment earnings	16,116	114,363
Interest expense	(39,147)	-
Bond issuance cost	(702)	-
Miscellaneous expense	(1,631)	-
Miscellaneous revenue	7,218	-
Total nonoperating revenues (expenses)	109,437	114,363
Income (loss) before contributions and transfers	(90,397)	(327,935)
Transfers in	88,130	25,173
Change in net assets	(2,267)	(302,762)
Total net assets - beginning as restated	6,157,562	6,869,771
Total net assets - ending	\$ 6,155,295	\$ 6,567,009
Reconciliation to government-wide statements of activities:		
Change in net assets - proprietary funds	\$ (2,267)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(5,938)	
Change in net assets - business-type activities	\$ (8,205)	

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 481,724	\$ 1,603,768
Receipts from interfund users	-	4,222,601
Payments to suppliers for goods and services	(256,628)	(6,676,271)
Payments to employees for services and benefits	(194,213)	(109,416)
Payments to interfund provider of services	(30,241)	-
Other operating revenues	2,780	-
Net cash provided by (used for) operating activities	3,422	(959,318)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	159,844	-
Transfers in from other funds	25,000	25,173
Repayment of loans from other funds	(21,166)	-
Member self-insured health claims residual	-	421,222
Other miscellaneous income	7,217	-
Net cash provided by (used for) noncapital financing activities	170,895	446,395
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Transfers in from other funds	1,850	-
Interest and charges paid on debt	(422)	-
Acquisition and construction of capital assets	(112,059)	(7,400)
Principal paid on debt	(59,108)	-
Interest paid on debt	(41,471)	-
Principal received on special assessment levy	7,945	-
Interest received on special assessment levy	3,073	-
Net cash provided by (used for) capital and related financing activities	(200,192)	(7,400)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(1,733,543)	(15,775,885)
Proceeds from sales and maturities of investments	1,653,938	15,518,249
Interest received on investments	26,863	245,388
Net cash provided by (used for) investing activities	(52,742)	(12,248)
Net increase (decrease) in cash and cash equivalents	(78,617)	(532,571)
Cash and cash equivalents at beginning of year	227,902	2,014,112
Cash and cash equivalents at end of year	\$ 149,285	\$ 1,481,541
Classified as:		
Current assets	\$ 127,990	\$ 1,481,541
Restricted assets	21,295	-
Totals	\$ 149,285	\$ 1,481,541

The accompanying notes are an integral part of this statement.

Reconciliation of operating income to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (199,834)	\$ (442,298)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	202,835	4,123
Bad debt expense	665	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	3,869	(88,292)
Decrease(increase) in due from other funds	(8,557)	-
Decrease (increase) in other receivables	-	(41,998)
Decrease (increase) in other assets	636	-
Decrease (increase) in accounts receivable	21,228	-
Increase (decrease) in accounts payable	(16,993)	33,509
Increase (decrease) in accrued liabilities	1,508	(430,527)
Increase (decrease) in due to other funds	6,096	-
Increase (decrease) in compensated absences payable	1,079	6,165
Increase (decrease) in refundable customer deposits	(9,110)	-
Total adjustments	<u>203,256</u>	<u>(517,020)</u>
Net cash provided by (used for) operating activities	<u>\$ 3,422</u>	<u>\$ (959,318)</u>
Non cash investing, capital, and financing activities:		
Net decrease in fair value of investments	\$ (8,014)	\$ (71,803)



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2003**

ASSETS	Agency Funds (1)
Cash	\$ 445,555
Investments	446,457
Taxes receivable	1,247,310
Interest receivable	2,885
Other receivable	<u>92,148</u>
Total assets	<u>\$ 2,234,355</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 2,234,355</u>

(1) Included above is the Drug and Bond Forfeiture Agency Fund of the District Attorney of the 14th Judicial District which is a discretely presented component unit.

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2003**

ASSETS	Calcasieu Parish Public Trust Authority	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District 4 of Ward 3
Cash and cash equivalents	\$ 1,738,535	\$ 628,734	\$ 12,201,683	\$ 775,190
Investments	32,512,853	-	-	5,722,746
Receivables - net	-	-	-	-
Taxes	-	-	4,639,691	2,076,445
Accounts	-	9,865,976	-	-
Other	-	113,100	186,486	-
Accrued interest receivable	82,395	118,588	-	-
Lease receivable	-	-	-	-
Due from other governments	-	-	52,302	-
Due from primary government	-	-	-	-
Prepaid items	-	202,840	-	-
Loans receivable	4,221,949	-	-	-
Inventory	-	870,382	18,201	-
Deferred bond issuance costs	578,064	-	-	-
Restricted assets:				
Cash and cash equivalents	-	155,615	-	-
Investments	-	12,317,390	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	2,481,944	23,586,877	852,064
Depreciable, net	-	24,849,812	2,587,345	11,274,678
Other assets	60,544	76,478	-	44,573
Total assets	<u>39,194,340</u>	<u>51,680,859</u>	<u>43,272,585</u>	<u>20,745,696</u>
LIABILITIES				
Accounts payable and accruals	324,470	3,597,115	1,494,196	109,169
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	26,422	-	-
Current portion of long-term liabilities:				
Compensated absences	-	908,597	-	-
Capital lease obligations	-	904,032	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	1,839,902	668,000	880,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	665,964	-	-
Bonds payable	32,447,377	5,658,000	9,920,000	-
Total liabilities	<u>34,611,749</u>	<u>12,428,130</u>	<u>12,294,196</u>	<u>109,169</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	19,414,551	22,788,905	12,126,742
Restricted for:				
Capital projects	-	-	96,898	-
Debt service	2,161,821	-	1,220,839	-
Other purposes	-	-	18,201	-
Unrestricted	2,420,770	19,838,178	6,853,546	8,509,785
Total net assets	<u>\$ 4,582,591</u>	<u>\$ 39,252,729</u>	<u>\$ 30,978,389</u>	<u>\$ 20,636,527</u>

The accompanying notes are an integral part of this statement

Calcasieu Parish Public Library	Nonmajor Component Units	Total Component Units
\$ 494,484	\$ 12,283,423	\$ 28,122,049
2,939,315	15,078,019	56,252,933
5,894,974	10,387,037	22,998,147
-	706,094	10,572,070
-	677,894	977,480
25,343	90,789	317,115
16,400	-	16,400
-	400,818	453,120
-	81,900	81,900
-	168,722	371,562
-	182,898	4,404,847
-	109,466	998,049
-	572,295	1,150,359
-	5,277,679	5,433,294
-	738,225	13,055,615
-	50,830	50,830
407,767	6,102,219	33,430,871
3,595,641	54,169,368	96,476,844
-	106,873	288,468
<u>13,373,924</u>	<u>107,184,549</u>	<u>275,451,953</u>
345,786	2,354,668	8,225,404
-	1,132,170	1,132,170
636	-	636
5,949,860	6,811,004	12,760,864
-	74,145	100,567
225,894	225,751	1,360,242
42,956	147,112	1,094,100
-	575,723	575,723
1,100,000	2,016,503	6,504,405
-	420,907	1,086,871
4,175,000	25,001,849	77,202,226
<u>11,840,132</u>	<u>38,759,832</u>	<u>110,043,208</u>
(1,314,548)	35,854,936	88,870,586
-	2,236,490	2,333,388
1,488,576	2,699,215	7,570,451
-	223,711	241,912
1,359,764	27,410,365	66,392,408
<u>\$ 1,533,792</u>	<u>\$ 68,424,717</u>	<u>\$ 165,408,745</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Calcasieu Parish Public Trust Authority</u>	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District 4 of Ward 3</u>
EXPENSES	\$ 2,494,194	\$ 46,176,261	\$ 3,301,005	\$ 1,782,887
PROGRAM REVENUES:				
Charges for services	2,205,622	47,379,573	736,865	12,000
Operating grants and contributions	-	61,322	-	-
Capital grants and contributions	-	-	-	644,516
Net program (expenses) revenues	<u>(288,572)</u>	<u>1,264,634</u>	<u>(2,564,140)</u>	<u>(1,126,371)</u>
GENERAL REVENUES:				
Property taxes	-	-	4,643,422	2,007,787
Grants and contributions not restricted to specific program	-	-	78,453	80,428
Investment earnings	-	363,209	163,632	141,429
Gain (loss) on sale of capital assets	-	(24,754)	-	-
Miscellaneous revenue	-	2,122	28,179	299,447
Total general revenues	<u>-</u>	<u>340,577</u>	<u>4,913,686</u>	<u>2,529,091</u>
Change in net assets	(288,572)	1,605,211	2,349,546	1,402,720
Net assets beginning of year	<u>4,871,163</u>	<u>37,647,518</u>	<u>28,628,843</u>	<u>19,233,807</u>
Net assets end of year	<u>\$ 4,582,591</u>	<u>\$ 39,252,729</u>	<u>\$ 30,978,389</u>	<u>\$ 20,636,527</u>

The accompanying notes are an integral part of this statement.

<u>Calcasieu Parish Public Library</u>	<u>Nonmajor Component Units</u>	<u>Total Component Units</u>
\$ 5,591,527	\$ 26,624,403	\$ 85,970,277
137,033	11,762,696	62,233,789
275,340	3,988,209	4,324,871
-	3,869,867	4,514,383
<u>(5,179,154)</u>	<u>(7,003,631)</u>	<u>(14,897,234)</u>
5,930,327	10,503,098	23,084,634
124,214	696,996	980,091
112,630	459,417	1,240,317
225	(588)	(25,117)
23,742	337,651	691,141
<u>6,191,138</u>	<u>11,996,574</u>	<u>25,971,066</u>
1,011,984	4,992,943	11,073,832
<u>521,808</u>	<u>63,431,774</u>	<u>154,334,913</u>
<u>\$ 1,533,792</u>	<u>\$ 68,424,717</u>	<u>\$ 165,408,745</u>



**Notes to the
Financial Statements**

CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements for the
Year Ended December 31, 2003

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CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 2003

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Calcasieu Parish Police Jury (Parish) have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB issued Statement No. 34-*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This statement establishes new financial reporting requirements for state and local governments throughout the United States. They require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in prior years is affected.

The Calcasieu Parish Police Jury is required to implement the above statement, as well as any other related standards, for the year ended December 31, 2003. With the implementation of GASB Statement No. 34, the Parish has prepared required supplementary information titled *Management's Discussion and Analysis*, which precedes the basic financial statements.

Other GASB Statements are required to be implemented in conjunction with GASB Statement No. 34. Therefore, the Parish has implemented the following GASB Statements in the current fiscal year. Statement No. 37 - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus* and Statement No. 38 - *Certain Financial Statement Note Disclosures*.

A. Financial Reporting Entity

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

As required by GASB Statement No. 14, *The Financial Reporting Entity*, a legally separate entity is considered to be a component unit of the Parish if at least one of the following criteria is met:

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

Depending on the closeness of their relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported.

Based on the previous criteria, the Parish has included the following component units in the financial reporting entity:

(1) Blended Component Units

GASB Statement 14 requires that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if the component unit's governing body is substantively the same as the governing body of the primary government or the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- Waterworks District No. 5 of Wards 3 and 8 *
- Sewer District No. 11 of Ward 3 *
- Sewer District No. 8 of Ward 4 *

(2) Discretely Presented Component Units

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

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

Calcasieu Parish Public Trust Authority is an 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 Parish, as beneficiary of the public trust, appoints the trustees who may then be removed from office at the will of the Parish acting as the trust's beneficiary. As such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2003.

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. While the Parish does not appoint a voting majority for the governing board, the District is still financially accountable to the Parish as a result of its fiscal dependency. The District is fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2003.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds and community centers of the District and to provide administration, management, maintenance and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2003 information.

Gravity Drainage District No. 4 of Ward 3 is an entity established by the Parish and is authorized to construct, maintain and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2003 information.

Calcasieu Parish Library System * is an entity responsible for operating and maintaining the libraries located within the Parish. The Parish appoints five of the ten board members while the City of Lake Charles appoints the remaining five members. While the Parish does not appoint a voting majority, the Library Board is fiscally dependent on the Parish 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 the levy of taxes and debt issuance. The financial information presented for this entity is the calendar year 2003 information.

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

Criminal Court Fund Related Activity encompasses several legally separate entities who are either financially accountable to the Parish as a result of fiscal dependency or whose operations are directly related to the activity presented in the Parish's Criminal Court Fund and omission of the activity for the legally separate entity would cause the Parish's financial statements to be misleading. Fiscal dependency exists in some cases when Louisiana statutes require the Parish to fund a portion of the operational activity that can be attributed to other separate legal entities, such is the case with the Parish's Criminal Court Fund. The financial information presented for these entities is for the calendar year 2003. These entities consist of:

District Attorney of the Fourteenth Judicial District
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 Judicial District Court Child Support Fund *
Civil Indigent Transcript Fund

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish and thus the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office as required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2003 information.

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners. As such, the Parish can impose its will on the District. In addition, the District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2003 information.

Other Special Districts are comprised of legally separate entities with a voting majority of the governing board members being appointed by the Parish and the Parish being able to impose its will on the Districts by removing the appointed members. These Districts are also fiscally dependent on the Parish due to the fact that the Districts must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for these entities is for the calendar year 2003, unless otherwise denoted. These districts consist of:

Fire Districts:

- * No. 1 of Ward 1
- * No. 1 of Ward 2
- * No. 2 of Ward 3
- * No. 2 of Ward 4
- * No. 3 of Ward 4
- * No. 4 of Ward 4
- * No. 1 of Ward 5
- * No. 1 of Ward 6
- No. 1 of Ward 7
- * No. 2 of Ward 8

Gravity Drainage Districts:

- * No. 8 of Ward 1
- * No. 9 of Ward 2
- No. 5 of Ward 4
- * No. 6 of Wards 5 & 6
- * No. 2 of Ward 7
- * No. 7 of Ward 8

Recreation Districts:

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

Community Center and Playground Districts :

- No. 4 of Ward 1
- * No. 7 of Ward 2
- * No. 5 of Ward 5
- * No. 1 of Ward 6
- No. 3 of Ward 7

Waterworks Districts:

- No. 1 of Ward 1 (June 30, 2003)
- No. 8 of Wards 3 & 8 (June 30, 2003)
- No. 2 of Ward 4 (August 31, 2003)
- No. 4 of Ward 4 (April 30, 2003)
- No. 9 of Ward 4
- No. 11 of Wards 4 & 7 (June 30, 2003)
- No. 7 of Wards 6 & 4 (September 30, 2003)

Sewer Districts:

- * No. 9 of Ward 1
- * No. 12 of Ward 4
- * No. 13 of Ward 4

Other Districts:

Niblett's Bluff Park Commission
 Airport Authority for Airport District No. 1
 of Calcasieu Parish

(3) Related Organization

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

(4) Other Component Unit Information

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (*) except for the 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 Street, Lake Charles, Louisiana 70602.

B. Basis of Presentation

The financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements and required supplemental information other than the MD&A. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the **government-wide financial statements, fund financial statements, and notes to the basic financial statements.**

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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

FUND FINANCIAL STATEMENTS:

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

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

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, property tax, special assessments, grants, and donations. Although property taxes are considered both measurable and available in the calendar year of the tax levy, these taxes are used to finance the following year's budget. Therefore the recognition of revenue is in the following year. The accounting for property taxes is discussed further in Note 3 to the financial statements. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the available criteria. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

- The *proprietary fund statement* includes a balance sheet, a statement of revenues, expenses, and changes in fund net assets and a statement of cash flows. Each statement has one column for each of the major enterprise funds, one that combines all the nonmajor enterprise funds and one column that reports all internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income, and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a statement of fiduciary assets and liabilities since the Parish only has agency funds. This statement is prepared using the economic resources measurement focus and the accrual basis of accounting.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

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

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Solid Waste Fund, and Road Capital Improvement Fund.

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

Public Works Operating Fund This fund accounts for the maintaining of the Parish road system.

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

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

Proprietary Funds

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Parish has elected to follow GASB statements issued after November 30, 1989, rather than the Financial Accounting Standards Board statements, in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as their principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

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

Fiduciary Funds

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has agency funds. Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. The provisions of GASB 34, paragraph 111 have been followed and as such neither the Parish's fiduciary fund or component units with fiduciary funds are included in the government-wide financial statements.

C. Assets, Liabilities, and Net Assets, Equity, or Net Fund Balance

Cash, Cash Equivalents, and Investments

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

The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a non-profit corporation organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are reported at fair market value except for LAMP investments which are stated at cost, which approximates market and is equal to the value of the pool shares. Fair value was determined by obtaining "quoted" year end market prices.

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

Restricted Assets

Certain debt service funds of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as *restricted assets on the statement of net assets* since the use of these funds are limited by applicable bond resolutions.

Inventories and Prepaid Items

For government-wide financial statements, inventory is valued at cost using the average price method. For the fund level financial statements, the primary government utilizes the *purchase method of accounting* for inventory whereby inventories are recognized as expenditures when they are purchased. In compliance with standards issued by the National Committee on Governmental Accounting (NCGA), significant amounts of inventory are reported as assets even if the purchase method of accounting for inventory is adopted.

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

Interfund Balances and Transfers

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

Accounts Receivable

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

Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalization thresholds are defined by the Parish as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years,
- All land acquisition is capitalized,
- Land improvements purchased with a minimal value of \$25,000,
- Buildings and building improvements that extend the useful life of a building with a value of \$50,000, and
- Infrastructures with a value of \$250,000.*

*In 2003, all specifically identified infrastructure assets were valued and capitalized. Subsequent years' capitalization level will be \$250,000.

All assets which are purchased or constructed, are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of the donation. Major outlays for capital assets and improvements are capitalized at the completion of construction projects. At that point, the project costs are moved out of construction in progress and capitalized.

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

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

<u>Type of Capital Assets</u>	<u>Number of Years</u>
Buildings and improvements	20-40
Bridges	30-80
Land improvements	20
Specialized equipment	10-20
Communication equipment	5-15
Furniture	5-15
Machinery and equipment	5-10
Automobiles	5-10

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

Long-Term Debt

In the government-wide statement of net assets and in the proprietary fund types' financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, issuance costs, and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the fiscal year. Any remaining vacation is converted to sick leave.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited. Upon retirement, the number of hours of unused vacation and sick leave, are converted to years or fractions of years and added to the number of years of service earned by the retiree. Unused annual and sick leave, are applied to the number of years of service only for computing the rate of pay due to the retiree and do not count toward the number of years necessary for retirement.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime pay up to 120 hours. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts.

Reserves and Designations of Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net Assets

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

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

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

E. Budgets and Budgetary Accounting

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

The basis of budgeting for the Parish is the cash basis.

The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1. In no event shall the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

The Parish is legally required to adopt budgets for the general fund and all special revenue funds. Although not legally required, budgets are also adopted for the capital projects funds.

Governments are required to disclose the original, final and actual budgetary basis of the general fund and each individual major special revenue fund that has a legally adopted budget.

For the 2003 fiscal year, Public Works Operating Fund and the Solid Waste Fund are the only major special revenue funds with a legally adopted budget. The accompanying required supplementary information includes notes and a schedule reflecting the above comparison for the General Fund, the Public Works Operating Fund and the Solid Waste Fund.

NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Included as cash and cash equivalents are bank accounts and short-term investments, especially certificates of deposit. See also Note 1 (c) for additional cash disclosure information.

The following chart represents bank balances for the primary government and its component units as of December 31, 2003. Deposits are listed in terms of custodial risk involved. Category 1 represents deposits insured (inclusive of FDIC, or similar federal security) or collateralized with securities held by the governmental entity or its agent in the name of the governmental entity. Category 2 represents

deposits collateralized with securities held by the pledging financial institution's trust department or agent in the name of the governmental entity's name. Category 3 represents deposits uncollateralized including any securities held for the entity but not in the governmental entity's name.

Bank Balances

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Bank Balances</u>	<u>Reported Amount</u>
<i>Primary Government:</i>					
Cash & Cash Equivalents	\$ 1,825,675	—	—	\$ 1,824,675	\$ 2,209,217
<i>Component Units:</i>					
Cash & Cash Equivalents	\$ 8,080,626	\$ 660,140	\$ 28,127,723	\$ 36,876,989	\$ 35,930,645

The carrying amount of deposits does not include cash on hand of \$2,591 for the primary government, and \$4,125 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.

B. Investments

Investment are stated at fair value. 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 nonprofit 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. See also Note 1 (c) for additional investment disclosure information.

The following chart presents the investment position of the Parish as of December 31, 2003. The various types of investments are listed and presented by category of risk assumed. Category 1, which represents the lowest level of risk, includes investments insured or registered in the name of the governmental entity, 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 the government's name.

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Reported Amount</u>	<u>Fair Value</u>
<i>Primary Government</i>					
U. S. Government Securities	\$ 139,012,767	\$ —	\$ —	\$ 139,012,767	\$ 139,012,767
Investments not categorized:					
LAMP	—	—	—	21,674,448	21,674,448
Total	<u>\$ 139,012,767</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 160,687,215</u>	<u>\$ 160,687,215</u>

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Component Units					
U. S. Gov't Securities & Long-term Cert. of Deposit	\$ 20,259,055	\$ 5,628,536	\$ 25,144,581	\$51,032,172	\$51,408,076
Investments not Categorized:					
Investment Contracts	—	—	—	9,945,735	9,945,735
LAMP	—	—	—	5,265,876	5,265,876
Mutual Funds	—	—	—	1,060,370	1,060,370
Total	<u>\$ 20,259,055</u>	<u>\$ 5,628,536</u>	<u>\$ 25,144,581</u>	<u>\$67,304,153</u>	<u>\$67,680,057</u>

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

	<u>Primary Government</u>	<u>Component Units</u>
Carrying Values per Note 2:		
Deposits	\$ 2,209,217	\$ 35,930,645
Cash on Hand	2,591	4,125
Investments	139,012,767	62,038,277
Louisiana Asset Management Pool	21,674,448	5,265,876
Total	<u>\$ 162,899,023</u>	<u>\$ 103,238,923</u>
Per Statement of Net Assets:		
Cash and Cash Equivalents	\$ 23,794,437	\$ 28,122,049
Investments	138,331,106	56,252,933
Restricted Cash and Cash Equivalents	21,295	5,433,294
Restricted Investments	235,205	13,055,615
Per Fiduciary Funds:		
Cash and Cash Equivalents	70,523	375,032
Investments	446,457	—
Total	<u>\$ 162,899,023</u>	<u>\$ 103,238,923</u>

NOTE 3: PROPERTY TAXES

The 1974 Louisiana Constitution (Article 7 Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2000 was the last reassessment year.

The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 2003 property tax calendar is as follows:

Levy date: October, 2003
 Billing date: November, 2003
 Due date: December 31, 2003
 Lien date: February, 2004
 Collection dates: December, 2003 to February, 2004

The 2003 tax levy assessed in October 2003 is used to finance the 2004 budget for the Parish. Governmental accounting standards state that property tax revenue is required to be recorded when the funds are measurable and available and intended to finance the budget of that particular period. According to these standards, the governmental fund level financial statements would reflect that the Parish's 2003 tax levy is measurable and that any amounts collected within the 60 days after December 31, 2003 would be considered available and therefore a receivable was established for the amount of the tax levy that was collected within this short time period after the calendar year end. Since this receivable amount is designated to finance the 2004 budget, a deferred revenue amount has been established in the amount of the above receivable plus any amounts for the 2003 tax levy that were collected before December 31, 2003. For the government-wide financial statements, the receivable and deferred amounts were both increased to reflect the total 2003 levy amount less an estimate for uncollectible accounts. The uncollectible accounts are those taxes which based on past experience will not be collected in the subsequent year. The only difference in the two presentations (fund level and government-wide) is that the receivable and corresponding deferred revenue amounts include anticipated collections that extend beyond the 60-day availability criterion for governmental accounting.

NOTE 4: RECEIVABLES AND PAYABLES

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore the following schedules provide additional detail information concerning receivable and payable balances by category type.

Receivables net of allowance for doubtful accounts at December 31, 2003 consist of the following:

RECEIVABLES

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 18,787,382	\$ 113,664	\$18,901,046
Sales Taxes	3,074,489	—	3,074,489
Franchise Taxes	219,039	—	219,039
Special Assessments	113,343	25,969	139,312
Accounts	—	51,418	51,418
Interest	914,390	6,059	920,449
Loan Receivable	346,365	—	346,365
Other Receivables	873,449	—	873,449
Total Receivables	\$ 24,328,457	\$ 197,110	\$24,525,567

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Amounts Not Expected to be Collected Within One Year	\$ 384,392	\$ 22,912	\$ 407,304
Allowance for Doubtful Accounts Included Above	\$ 1,002,007	\$ 46,315	\$ 1,048,322

PAYABLES

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Accounts Payable	\$ 3,608,786	\$ 38,436	\$ 3,647,222
Accrued Liabilities	523,532	6,217	529,749
Retainage Payable	563,485	1,111	564,596
Accounts Payable and Accruals	\$ 4,695,803	\$ 45,764	\$ 4,741,567

NOTE 5: DEFERRED REVENUE

Deferred revenue consists of the following amounts:

Primary Government:

Property tax revenue	\$18,940,775*
Capital project grant	45,000
Federal emergency management grants	60,625
Total	<u>\$19,046,400</u>

Component Units:

Property tax revenue	\$12,555,788*
Miscellaneous projects	205,076
Total	<u>\$12,760,864</u>

*See Note 3 for further information regarding property tax deferred revenue.

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2003 consist of the following:

	Primary Government	
	<u>Due From</u>	<u>Due To</u>
Governmental Funds:		
General Fund	\$ 17,677	\$ 164
Public Works Operating	3,529	—
Solid Waste	—	281
Nonmajor Funds	<u>67,412</u>	<u>160,449</u>
Total Governmental Funds	<u>\$ 88,618</u>	<u>\$ 160,894</u>
Proprietary Funds:		
Nonmajor Funds	<u>\$ 97,415</u>	<u>\$ 25,139</u>
Grand Total	<u>\$ 186,033</u>	<u>\$ 186,033</u>

These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.

B. Advances To/From Other Funds at December 31, 2003 consist of the following:

	Primary Government	
	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Funds:		
General Fund	\$ 166,104	—
Nonmajor Funds	<u>—</u>	<u>99,390</u>
Total Governmental Funds	<u>\$ 166,104</u>	<u>\$ 99,390</u>
Proprietary Funds:		
Nonmajor Funds	<u>—</u>	<u>66,714</u>
Grand Total	<u>\$ 166,104</u>	<u>\$ 166,104</u>
Amounts Not Expected to be Collected Within 1 Year	<u>\$ 137,167</u>	<u>\$ —</u>

The following is a description of the purpose of these advances:

General Fund

Because of delinquent payments from the taxpayer, it is necessary for the General Fund to loan the Paving Assessment Fund an advance. The balance at December 31, 2003 was \$99,390.

Because of unexpected expenses in Sewer District 8 of Ward 4, a nonmajor enterprise fund, a loan was necessary. The unpaid balance at December 31, 2003 was \$37,349.

Waterworks District 5 of Ward 3 & 8 extended waterlines in 1997 using Special Assessments. Because these payments will come in over a ten year period, the General Fund loaned the capital up front. The balance of the loan at December 31, 2003 was \$29,365.

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

<i>Primary Government</i>	<i>Component Unit</i>	<i>Amount</i>
<u>Payable Entity</u>	<u>Receivable Entity</u>	
General Fund	Fire Protection District 1 of Ward 6	\$ 75,000
	Fire Protection District 2 of Ward 8	\$ 6,900
<u>Receivable Entity</u>	<u>Payable Entity</u>	
Public Works Operating Fund	Parish Library Fund	\$ 636

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2003, is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General Fund	\$ 15,000	\$ 1,315,624
Public Works Operating	2,051,458	490,000
Solid Waste	—	50,000
Road Capital Improvement Fund	1,003,075	1,648,797
Nonmajor Funds	<u>5,468,757</u>	<u>5,147,172</u>
Total Governmental Funds	<u>\$ 8,538,290</u>	<u>\$ 8,651,593</u>
Proprietary Funds:		
Nonmajor Enterprise Funds	\$ 88,130	—
Internal Service Funds	<u>25,173</u>	<u>—</u>
Total Proprietary Funds	<u>113,303</u>	<u>—</u>
Grand Total	<u>\$ 8,651,593</u>	<u>\$ 8,651,593</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$1,315,624 to other funds to subsidize operations of the following funds:

<i>Governmental Funds:</i>	
\$300,000	Parks Fund
\$295,000	Animal Control
\$350,000	Planning Fund
\$190,000	Information Systems Fund
\$ 95,936	Calcasieu Emergency Response Training Center
\$ 9,182	Postal Unit
\$ 25,000	Food for Families
\$ 18,000	Office of Community Services
\$ 1,500	Project Impact
\$ 5,833	Homeland Security

<i>Internal Service Funds:</i>	
\$ 25,173	Self-Insured Health Insurance Fund

Public Works Operating Fund made transfers to subsidize operations of the following funds:

Governmental Funds:

Planning Fund	\$ 10,000
Information Systems Fund	\$150,000

In addition, a transfer was made to the Courthouse Complex to assist in funding the expansion of the Police Jury Administrative Building in the amount of \$330,000.

Solid Waste Fund made a transfer to Planning fund to subsidize operations in the amount of \$50,000.

Road Capital Improvement Fund made transfers to the following fund to subsidize operations:

Governmental Funds:

Public Works Operating Fund	\$1,398,797
Transit Program	\$ 250,000

Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds which when combined with \$432,600 in other transfers agrees with the \$5,147,172 of transfers out for nonmajor funds previously listed:

Health Unit Fund made transfers to the following funds to subsidize operations:

Governmental Funds:

Animal Control Fund	\$275,000
Mosquito Control Fund	\$238,760
Planning Fund	\$125,000
Office of Community Services Fund	\$ 25,000
Food for Families Fund	\$ 25,000

In addition, the Health Unit fund transferred \$253,000 to fund the Health Unit Construction Fund.

Administrative Fund made transfers to the following funds to subsidize operations:

Governmental Funds:

Planning Fund	\$212,000
Information Systems	\$250,000

In addition, the Administrative Fund transferred \$156,000 to the Courthouse Complex Fund for expansion of the Police Jury Administrative Building.

Riverboat Fund made transfers in the amount of \$3,154,812 to the following funds for the purpose of grants for capital items:

Governmental Funds:

Public Works Operating Fund	\$1,450,000
Transit Program	\$ 78,012
Calcasieu Emergency Response Training Center	\$ 63,670
Parks Capital Improvement Fund	\$1,400,000
Senior Center Fund	\$ 75,000

Proprietary Funds:

Waterworks District 5 of Ward 3	\$ 63,130
Sewer District 11 of Ward 3	\$ 25,000

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2003, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 10,152,716	\$ 432,615	—	\$ 10,585,331
Construction in Progress	13,301,316	8,582,153	(16,431,447)	5,452,022
Roads **	<u>334,543,869</u>	<u>2,639,929</u>	<u>—</u>	<u>337,183,798</u>
Total Capital Assets Not Being Depreciated	\$357,997,901	\$11,654,697	\$(16,431,447)	\$353,221,151
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 54,050,987	\$15,899,311	—	\$ 69,950,298
Machinery and Equipment	14,682,262	1,530,315	(664,432)	15,548,145
Bridges	<u>8,393,967</u>	<u>—</u>	<u>—</u>	<u>8,393,967</u>
Total Capital Assets Being Depreciated	\$ 77,127,216	\$17,429,626	\$ (664,432)	\$ 93,892,410
Less Accumulated Depreciation:				
Buildings and Improvements	\$(22,548,026)	\$(1,402,007)	—	\$(23,950,033)
Machinery and Equipment	(9,346,963)	(1,137,524)	657,186	(9,827,301)
Bridges	<u>(1,372,990)</u>	<u>(185,055)</u>	<u>—</u>	<u>(1,558,045)</u>
Total Accumulated Depreciation	<u>\$(33,267,979)</u>	<u>\$(2,724,586)</u>	<u>\$ 657,186</u>	<u>\$(35,335,379)</u>
Total Capital Assets Depreciated, Net	<u>\$ 43,859,237</u>	<u>\$14,705,040</u>	<u>\$ (7,246)</u>	<u>\$ 58,557,031</u>
Total Governmental Activities Capital Assets, Net	<u>\$401,857,138</u>	<u>\$26,359,737</u>	<u>\$(16,438,693)</u>	<u>\$411,778,182</u>

**The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1(c) for further information.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 203,334	—	—	\$ 203,334
Construction in Progress	—	22,155	—	22,155
Total Capital Assets Not Being Depreciated	\$ 203,334	\$ 22,155	\$ —	\$ 225,489
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 80,316	\$ 15,975	—	\$ 96,291
Improvements Other Than Buildings	7,905,284	96,084	(650,520)	7,350,848
Machinery and Equipment	247,231	—	—	247,231
Total Capital Assets Being Depreciated	\$ 8,232,831	\$ 112,059	\$ (650,520)	\$ 7,694,370
Less Accumulated Depreciation:				
Buildings and Improvements	\$ (61,135)	\$ (3,431)	—	\$ (64,566)
Improvements Other Than Buildings	(2,234,787)	(170,564)	243,451	(2,161,900)
Machinery and Equipment	(163,044)	(28,840)	—	(191,884)
Total Accumulated Depreciation	<u>\$ (2,458,966)</u>	<u>\$ (202,835)</u>	<u>\$ 243,451</u>	<u>\$ (2,418,350)</u>
Total Capital Assets Depreciated, Net	<u>\$ 5,773,865</u>	<u>\$ (90,776)</u>	<u>\$ (407,069)</u>	<u>\$ 5,276,020</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 5,977,199</u>	<u>\$ (68,621)</u>	<u>\$ (407,069)</u>	<u>\$ 5,501,509</u>

Depreciation Expense was charged to Functions as Follows:

Governmental Activities:

General Government	\$ 186,824
Public Safety	899,020
Public Works	933,237
Sanitation	5,327
Health and Welfare	376,357
Culture and Recreation	297,041
Economic Development	26,780
Total Governmental Activities Depreciation Expense	<u>\$ 2,724,586</u>

Business-Type Activities:

Water	\$ 85,202
Sewer	<u>117,633</u>
Total Business-Type Activities Depreciation Expense	<u>\$ 202,835</u>

B. Component Units:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 27,150,823	\$ 1,606	—	\$ 27,152,429
Construction in Progress	<u>5,782,102</u>	<u>6,468,666</u>	<u>(5,972,326)</u>	<u>6,278,442</u>
Total Capital Assets Not Being Depreciated	\$ 32,932,925	\$ 6,470,272	\$(5,972,326)	\$ 33,430,871
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 55,804,168	\$ 5,700,615	\$ (258,074)	\$ 61,246,709
Improvements other than Buildings	67,695,966	1,748,147	(197,107)	69,247,006
Infrastructure	—	1,770,422	—	1,770,422
Machinery and Equipment	<u>44,148,703</u>	<u>4,868,079</u>	<u>(1,070,278)</u>	<u>47,946,504</u>
Total Capital Assets Being Depreciated	\$167,648,837	\$14,087,263	\$(1,525,459)	\$180,210,641
Less Accumulated Depreciation	<u>(78,267,544)</u>	<u>(6,648,152)</u>	<u>1,181,899</u>	<u>(83,733,797)</u>
Total Capital Assets Depreciated, Net	<u>\$ 89,381,293</u>	<u>\$ 7,439,111</u>	<u>\$ (343,560)</u>	<u>\$ 96,476,844</u>
Total Component Units Capital Assets, Net	<u>\$122,314,218</u>	<u>\$13,909,383</u>	<u>\$(6,315,886)</u>	<u>\$129,907,715</u>

NOTE 9: LEASES**A. Operating Leases*****Primary Government***

The Parish granted an exclusive lease to McNeese State University for a period of ten years through December 31, 2003, for the use of the Burton Memorial Coliseum and grounds (cost including improvements \$8,747,514; accumulated depreciation \$6,669,980). 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 generated from the property taxes.

The Parish leased to the Niblett's Bluff Park Commission 35 acres, known as Niblett's Bluff Park, for a 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.

B. Capital Leases

Component Units

In September, 2000, the Parish Library entered into a lease purchase agreement with the Calcasieu Parish School Board for purchase of land whereby the School Board would pay \$8,100 per year beginning in 2001 for 5 years to the Library, for a total of \$41,000. There was no imputed interest on this sale.

The West Calcasieu Cameron Hospital, a major component unit, entered into several lease agreements for financing the acquisition of medical equipment. The capitalized costs on these leases were \$4,249,257 while the accumulated depreciation on such leases was \$2,218,721 at December 31, 2003. Six other component units have entered into capital leases for the purchase of heavy equipment or computer equipment. The capitalized costs on these leases were \$1,326,530 while accumulated depreciation on these remaining leases was \$301,918. 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, 2003:

	<u>West Cal-Cam Hospital</u>	<u>Other Component Units</u>
Fiscal Year		
2004	\$ 911,226	\$ 218,593
2005	486,847	156,450
2006	221,745	156,450
2007	36,546	136,235
2008	<u>6,061</u>	<u>9,600</u>
Sub Total	1,662,425	677,328
Less Interest	<u>(92,429)</u>	<u>(66,353)</u>
Present Value of Minimum Lease Payments	<u>\$ 1,569,996</u>	<u>\$ 610,975</u>

Total capital leases by asset classes include the following:

Medical Equipment	\$ 4,249,257
Water Meter System	589,072
Fire Fighting Equipment	468,428
Software	259,281
Office Equipment	<u>9,749</u>
Total	<u>\$ 5,575,787</u>

NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for 2003:

Primary Government

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due w/in One Year</u>
Governmental Activities:					
Special Assessment Debt	\$ 203,919	\$ —	\$ (85,772)	\$ 118,147	\$ 37,286
Compensated Absences (+)	414,559	919,660	(940,916)	393,303	393,303
Claims/Judgements Payable (*)	<u>3,953,289</u>	<u>4,251,291</u>	<u>(4,682,161)</u>	<u>3,522,419</u>	<u>1,929,640</u>
Total Long Term Obligations for Governmental Activities	<u>\$4,571,767</u>	<u>\$5,170,951</u>	<u>\$(5,708,849)</u>	<u>\$4,033,869</u>	<u>\$2,360,229</u>

(+) This long-term liability will be liquidated in the various funds that report the related salary expenditure.

(*) This long-term liability is reflected in the Self-Insured Liability/Property Insurance Fund, and as such, that fund will be responsible for liquidating this amount.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due w/in One Year</u>
Business - Type Activities:					
General Obligation Bonds					
<i>Water Dist. 5 of Wards 3 &</i>					
Bond Issue (91-05)	\$ 71,850	\$ —	\$ (2,469)	\$ 69,381	\$ 2,996
<i>Sewer District 11 of Ward 3</i>					
Bond Issue (1988)	315,000	—	(25,000)	290,000	25,000
Revenue Bonds					
<i>Water Dist. 5 of Wards 3 &</i>					
Bond Issue (91-01)	165,817	—	(5,471)	160,346	6,676
Bond Issue (91-03)	18,596	—	(8,751)	9,845	9,293
Bond Issue (91-07)	37,887	—	(7,054)	30,833	7,328
Compensated Absences	<u>2,879</u>	<u>3,959</u>	<u>(2,879)</u>	<u>3,959</u>	<u>3,959</u>
Total Long Term Obligations for Business - Type Activities	<u>\$ 612,029</u>	<u>\$ 3,959</u>	<u>\$(51,624)</u>	<u>\$ 564,364</u>	<u>\$ 55,252</u>

The following is a summary of the original issue amount of the outstanding bonds, as well as maturity dates and interest rates for these bonds as of December 31, 2003:

	<u>Amount of Original Issue</u>	<u>Original Issue Date</u>	<u>Range of Final Maturity Dates</u>	<u>Range of Interest Rates</u>
Governmental Activities:				
Special Assessment Debt				
1995-09	\$ 89,543	1999	2009	5%
1996-07	\$ 121,781	1997	2005	6.5%
1998-07	\$ 89,543	1999	2009	5%
1999-11	\$ 79,705	2000	2007	5.25%
Business - Type Activities:				
<u>NonMajor Enterprise Fund:</u>				
Revenue Bonds				
Bond Issue (91-01)	\$ 250,000	3/13/79	2020	5.00
Bond Issue (91-03)	\$ 135,000	3/13/79	2005	5.00
Bond Issue (91-07)	\$ 125,000	9/9/82	2007	5.00
General Obligation Bonds				
Bond Issue (91-05)	\$ 110,000	3/13/79	2019	5.00
Bond Issue (1988)	\$ 500,000	1/1/90	2012	7.4 - 7.6

B. Other Required Disclosures:

1. Special Assessments

The Parish has four special assessment bond series outstanding. These bonds were issued to provide funds for the blacktopping of various parish roads. The Parish 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.

2. Revenue Bonds

The Revenue Bonds (91-01) and (91-03) were issued to defray a portion of the cost of constructing, installing and acquiring the Water System. This debt was secured by a lien on both the Water System itself and the income generated from the Water System. The Revenue Bonds (91-07) were issued to defray costs associated with extensions, additions and expansion of the existing Water System. The debt associated with the issuance of the 91-07 Revenue Bonds is secured by the income generated from the Water System. These three bond obligations require the establishment of: (1) a "Water System Revenue Bond and Interest Sinking Fund", (2) a "Water System Revenue Bond Reserve Fund", and (3) a "Depreciation and Contingency Fund". The first reserve fund, or "Sinking Fund", is dedicated for the payment of the annual principal and interest installments. Monthly transfers of one-twelfth of the annual principal and interest requirement are to be made from the Revenue Fund to the Sinking Fund. The Revenue Fund has been established as the operating bank account for the District. Monthly transfers of five percent of the Sinking Fund transfer shall be made from the Revenue Fund into the second reserve fund, or "Revenue Reserve Fund", until such time as the Reserve Fund has a balance sufficient to pay the highest annual debt service requirement. This fund will be utilized in the event that the Sinking Fund defaults on the

annual debt service payment. The third reserve fund, or the Depreciation and Contingency Fund, will be used to pay the cost of any unusual or extraordinary maintenance, repairs, replacements and extensions that enhance the system's capacity or service level. A monthly transfer of \$185 is required for the Depreciation and Contingency Fund. The Depreciation and Contingency Fund will also be utilized in the event that there is a default in the debt service payments by the first two funds.

3. Segments of Enterprise Activity

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation as well as to defray the cost of new expansions of that water system. The water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET ASSETS

Assets:	
Current assets	\$ 990,389
Restricted assets	\$ 161,059
Capital assets	<u>\$ 1,329,290</u>
Total assets	<u>\$ 2,480,738</u>
Liabilities:	
Current liabilities	\$ 70,646
Due to other funds	\$ 54,435
Current liabilities payable from restricted assets	\$ 46,425
Noncurrent liabilities	<u>\$ 244,112</u>
Total liabilities	<u>\$ 415,618</u>
Net assets:	
Invested in capital assets, net of related debt	\$ 1,058,885
Restricted	\$ 114,634
Unrestricted	<u>\$ 891,601</u>
Total net assets	<u>\$ 2,065,120</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Charges for services	\$ 354,279
Miscellaneous revenues	\$ 2,061
Depreciation expense	\$ (85,202)
Other operating expenses	<u>\$ (363,168)</u>
Operating income (loss)	\$ (92,030)
Nonoperating revenues (expenses):	
Property taxes	\$ 90,500
Investment earnings	\$ 13,485
Interest expense	\$ (15,929)
Other revenues	\$ 7,218
Transfers in	<u>\$ 63,130</u>
Change in net assets	\$ 66,374
Total net assets - January 1	<u>\$ 1,998,746</u>
Total net assets - December 31	<u>\$ 2,065,120</u>

CONDENSED STATEMENT OF CASH FLOWS

Net cash provided by (used for):

Operating activities	\$ 18,742
Noncapital financing activities	\$ 140,195
Capital and related financing activities	\$ (151,975)
Investing activities	<u>\$ (52,772)</u>
Net increase (decrease)	\$ (45,810)
Cash and cash equivalents, January 1	<u>\$ 172,943</u>
Cash and cash equivalents, December 31	<u><u>\$ 127,133</u></u>

4. Internal Service Funds

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the above totals for governmental activities.

5. Component Units

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Obligation Bonds Payable	\$ 20,309,000	\$ 12,802,000	\$ (2,373,000)	\$30,738,000
Revenue Bonds Payable	64,918,994	3,492,318	(15,442,681)	52,968,631
Compensated Absences	1,328,423	47,623	(15,804)	1,360,242
Capital Lease Obligations	<u>3,079,225</u>	<u>48,980</u>	<u>(947,234)</u>	<u>2,180,971</u>
Total Liabilities	<u><u>\$ 89,635,642</u></u>	<u><u>\$ 16,390,921</u></u>	<u><u>\$18,778,719</u></u>	<u><u>\$87,247,844</u></u>

C. Debt Service Requirements

Annual principal and interest payments for bonds are as follows:

Primary government

Year	Governmental Activities - Special Assessment Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 37,286	\$ 6,475	\$ 43,761
2005	29,103	4,286	33,389
2006	16,925	2,628	19,553
2007	16,925	1,761	18,686
2008	8,954	896	9,850
2009-13	<u>8,954</u>	<u>447</u>	<u>9,401</u>
Total	<u><u>\$ 118,147</u></u>	<u><u>\$ 16,493</u></u>	<u><u>\$134,640</u></u>

Business - Type Activities

<u>Year</u>	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	27,996	24,874	\$ 52,870	23,297	10,051	\$ 33,348
2005	33,146	22,899	\$ 56,045	15,256	8,886	\$ 24,142
2006	33,303	20,552	\$ 53,855	15,439	8,124	\$ 23,563
2007	38,468	18,167	\$ 56,635	15,458	7,352	\$ 22,810
2008	38,642	15,403	\$ 54,045	8,114	6,579	\$ 14,693
2009-13	156,128	31,917	\$ 188,045	47,079	26,386	\$ 73,465
2014-18	26,965	5,360	\$ 32,325	60,086	13,379	\$ 73,465
2019-23	<u>4,733</u>	<u>237</u>	<u>\$ 4,970</u>	<u>16,295</u>	<u>936</u>	<u>\$ 17,231</u>
Total	<u>\$ 359,381</u>	<u>\$ 139,409</u>	<u>\$ 498,790</u>	<u>\$ 201,024</u>	<u>\$ 81,693</u>	<u>\$ 282,717</u>

Component Units

<u>Year</u>	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	3,269,000	1,496,897	\$ 4,765,897	3,235,405	2,835,420	\$ 6,070,825
2005	3,457,000	1,133,287	\$ 4,590,287	2,602,259	2,709,818	\$ 5,312,077
2006	3,653,000	971,718	\$ 4,624,718	2,615,958	2,575,867	\$ 5,191,825
2007	3,217,000	817,348	\$ 4,034,348	2,488,029	2,447,807	\$ 4,935,836
2008	2,499,000	680,908	\$ 3,179,908	2,630,549	2,322,828	\$ 4,953,377
2009-13	12,168,000	1,836,525	\$14,004,525	13,002,172	9,747,618	\$ 22,749,790
2014-18	2,205,000	369,918	\$ 2,574,918	7,091,190	10,280,953	\$ 17,372,143
2019-23	270,000	24,190	\$ 294,190	8,549,690	4,766,596	\$ 13,316,286
2024-28	—	—	—	6,220,015	2,262,302	\$ 8,482,317
2029-33	—	—	—	<u>4,600,542</u>	<u>655,580</u>	<u>\$ 5,256,122</u>
Total	<u>\$30,738,000</u>	<u>\$7,330,791</u>	<u>\$38,068,791</u>	<u>\$53,035,809</u>	<u>\$40,604,789</u>	<u>\$ 93,640,598</u>

Revenue Bond Total Principal Payments	\$ 53,035,809
Discount and Deferred Loss	<u>(67,178)</u>
Net Revenue Bonds Outstanding	<u>\$ 52,968,631</u>

D. Legal Debt Margin

The Louisiana Constitution gives the Parish and any sewerage district in the parish the power to incur debt and issue bonds for sewerage purposes up to a maximum of 15% of the assessed valuation of the taxable property in such political subdivision. Louisiana Revised Statutes limit the Parish's bonded debt for other purposes to 10% of the assessed valuation of the taxable property. The calculated debt limit is \$127,194,684. The only outstanding bonds of the primary government that are secured by ad valorem taxes of Calcasieu Parish are the following:

	<u>Amount Outstanding</u>
Waterworks District 5 of Wards 3 & 8	\$ 69,381
Sewer District 11 of Ward 3	\$290,000

NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regard to workmen's compensation, health insurance, general liability, unemployment claims, and dental insurance, respectively. 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 Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 – *The Reporting Entity*. The Parish calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e. asset values, covered payroll, etc).

Huey T. Littleton Claims Service, Inc. has been retained for claims administration and control services for the workmen's compensation fund. United Health Care has been retained for administration and control services for the health/dental insurance fund. The Parish will administer the latter funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance, and general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2002 coverage. 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 Parish has a maximum exposure for each risk.

In October 2001, one of the Parish'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 Parish. The Parish has six (6) outstanding claims at December 31, 2003 that are subject to the LIGA cap. Of the six outstanding claims, two (2) are expected to exceed the LIGA cap by a total of approximately \$575,000.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Parish until an individual claim reaches \$250,000 or total claims of \$1.25 million per year. The Parish received \$76,308 in 2003 for stop-loss coverage for the workmen's compensation fund. The general liability fund purchases stop-loss insurance for general liability, automobile and property insurance. All claims are paid by the Parish up to a maximum of \$250,000 per claim. In 2003, the Parish received \$9,746 for stop-loss coverages for previous policy years and accrued \$1,468 for amounts received on 2004. In 2002, the Parish received \$44,593 for stop-loss coverages and accrued \$2,267 for the amounts received in 2003.

With regard to the health insurance, the Parish has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Parish 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 Parish recorded an estimated accrual of \$75,619 for stop-loss coverage reimbursement in 2003 for amounts to be received in 2004. In 2002, the Parish received \$60,931 in stop-loss coverages. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employee health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk among the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an amount Due to Other Governments. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverage as discussed in the previous paragraph also applies to the Port of Lake Charles' activity. Any individual claims for either pool participant in excess of \$100,000 would be covered by the specific stop-loss insurance coverage. In addition, a maximum aggregate stop-loss coverage amount has been calculated for both pool participants. This stop-loss activity would be considered an insurance purchasing pool.

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 Parish 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 Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts. Changes in the Funds' claims liability amounts are as follows:

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	<u>Claim Payments</u>	Claim's Liability Balance at <u>Year End</u>
<i>(1) Workmen's Compensation Fund</i>				
2003	\$ 400,258	\$ 748,744	\$ (478,547)	\$ 670,455
2002	\$ 772,259	\$ 98,182	\$ (470,183)	\$ 400,258
<i>(2) Health Insurance Fund</i>				
2003	\$ 396,518	\$ 3,470,768	\$ (3,077,387)	\$ 789,899
2002	\$ 156,035	\$ 2,978,566	\$ (2,738,083)	\$ 396,518
<i>(3) General Liability Fund</i>				
2003	\$ 3,151,842	\$ 64,723	\$ (1,162,624)	\$ 2,053,941
2002	\$ 2,618,314	\$ 889,348	\$ (355,820)	\$ 3,151,842
<i>(4) Unemployment Insurance Fund</i>				
2003	\$ 4,671	\$ 18,519	\$ (15,066)	\$ 8,124
2002	\$ 6,945	\$ 17,263	\$ (19,537)	\$ 4,671

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

As of December 31, 2003, the Parish is a defendant in numerous lawsuits. Thirty (30) 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 Parish. The majority of the lawsuits allege a defect in a parish road.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,706,000 in claims for the above lawsuits. This amount is reflected in the Self Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages. The Parish 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 Parish, as supported by the Parish's legal counsel, the likelihood of material liability for the Parish resulting from the remaining cases (eight of the thirty cases) being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

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

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2003:

McManus Construction Project 1999-07	\$ 3,332,898
R. E. Heidt Construction Project 2003-01	495,031
R. E. Heidt Construction Project 2003-04	339,346
W. E. McDonald Project 2003-03	198,711
Cypress General Contractors Project 2003-06	805,697
Shannon Smith Construction, Inc. Senior Center	<u>156,642</u>
Total Primary Government	<u>\$ 5,328,325</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 operational 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. I. rate. The 2003 payment was \$218,855. 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 2003 agreed upon payment was \$400,000). 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 \$406,700 was paid for 2003.

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 Parish 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 be paid to the Parish on a monthly basis. In 2003, the Parish received \$5,910,363 in boarding fees of which \$1,110,579 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 Parish 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 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 Parish as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2003, was \$18,975,806; the Parish's total payroll was \$19,646,436.

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 Parish's contribution to the system for the years ended December 31, 2003, 2002, and 2001, were \$1,470,634; \$1,357,998; and \$1,276,085 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.

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, 2003 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. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 2003 the state paid

supplemental salaries to the following groups of employees of the primary government: district judges, constables and justices of the peace, and employees of the Registrar of Voters' Office. The state also paid supplemental salaries for certain employees of the District Attorney of the 14th Judicial District, as well as to firemen who are employees of the various fire protection district component units.

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

- Assessors' Retirement Fund
- Clerks' of Court Retirement and Relief Fund
- Municipal Employees' Retirement System of Louisiana
- Parochial Employees' Retirement System of Louisiana
- Sheriff's Pension and Relief Fund
- District Attorneys' Retirement Fund
- Registrars' of Voters Employees' Retirement System
- Teachers' Retirement System of Louisiana

On-behalf payments recorded as revenues and expenditures (expenses) in the 2003 financial statements are as follows:

	<u>State Supplemented Salaries</u>	<u>Retirement Contributions</u>	<u>Total 2003 On-Behalf Payments</u>
Primary Government			
Governmental Activities	\$ 996,726	\$ 630,409	\$ 1,627,135
Business-type Activities	—	—	4,994
Total Primary Government	996,726	635,403	1,632,129
Component Units:			
District Attorney of the 14 th Judicial District	694,309	—	694,309
Fire Protection Districts	49,950	104,827	154,777
Other Component Units	—	930,464	930,464
Total Component Units	744,259	1,035,291	1,779,550
Total On-behalf Payments	<u>\$ 1,740,985</u>	<u>\$ 1,670,694</u>	<u>\$ 3,411,679</u>

G. Restricted Assets

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

	<u>Nonmajor Enterprise Funds</u>
Cash for water revenue bond accounts	\$ 8,274
Investments for water revenue bond accounts	116,361
Investments for water customer deposits	36,424
Cash for sewer bond accounts	13,021
Investments for sewer bond accounts	82,420
Property taxes receivable for sewer debt service	31,665
Accrued interest receivable on sewer bonds	692
Total restricted assets	<u>\$ 288,857</u>

NOTE 12: FUND BALANCE/NET ASSET INFORMATION

A. Changes in Inventory Balances

In 2003, the level of inventory on hand was determined to be significant and therefore, required to be capitalized, even under the purchase method of accounting for inventory, which the Parish has utilized in the past. As a result, a direct adjustment of \$1,087,167 was made to the Parish's beginning fund balance. This amount is the inventory on hand at December 31, 2003, and is comprised of \$993,982 of inventory in the Public Works Operating Fund and \$93,185 of inventory in the Road Improvement Capital Fund. Subsequent year's changes in inventory will also be reported as a direct adjustment to fund equity.

B. Restatements

The following table discloses restatements of certain fund balances/net assets by fund type:

	Ending Fund Balance 12/31/02	Prior Period Adjustments	Reclassi- fication of Fund Type	Beginning 1/1/2003 Fund Balance as Restated
General Fund	\$ 10,978,506	\$ 68,065	—	\$ 11,046,571
Major/Nonmajor Governmental	133,072,687	484,246	—	133,556,933
Nonmajor Enterprise Funds	—	(379,085)	\$ 6,536,647	6,157,562
Component Units:				
Fire Protection Dist. 1 of Ward	801,890	150,000	—	951,890
Cal. Parish Coroner's Office	—	28,462	—	28,462
Cal. Communications Dist.	2,672,339	197,907	—	2,870,246
Waterworks Dist. 5 of Wds 3&8	1,970,763	—	(1,970,763)	—
Sewer District 11 of Ward 3	4,192,234	—	(4,192,234)	—
Sewer District 8 of Ward 4	<u>373,650</u>	<u>—</u>	<u>(373,650)</u>	<u>—</u>
Total	<u>\$ 154,062,069</u>	<u>\$ 414,595</u>	<u>\$ —</u>	<u>\$ 154,476,664</u>

Fund Balance Restatements:

The fund balances for various governmental funds were restated for the following reasons:

Primary Government:

- (1) A prior period adjustment in the amount of \$391,788 was made to the Economic Development Fund due to a receivable that should have been reflected in the financial statements for the prior years. This receivable was a result of a cooperative agreement with the Lake Charles Harbor and Terminal District and Unifab International, Inc. The agreement indicated that in exchange for the Parish's financial contribution of \$2,000,000 to the project, the Parish would receive back, up to \$500,000 of the initial contribution, by sharing a portion of future lease revenue collected by the Port from Unifab. The \$391,788 represents the amount of this long term receivable that had not been reimbursed as of January 1, 2003.

- (2) A second prior period adjustment in the amount of (\$150,000) was made to the General Fund to correctly reflect an amount due to the Fire Protection District 1 of Ward 6, a component unit of the Parish. This payable resulted from the purchase of the property currently known as the Calcasieu Emergency Response Training Center. The purchase occurred in 2000. Part of the purchase price was to be paid over four years. This restatement also affected the above mentioned component unit's financial statements.
- (3) Finally, prior period adjustments were made in seven separate funds to better reflect the accrual of revenue in the proper period. The specific amounts were as follows: (a) \$218,065 in the General Fund and (b) \$92,458 in the remaining major/nonmajor governmental funds. The Parish's revenue accrual process was reviewed during the implementation of GASB Statement 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and it was determined that these revenue accrual adjustments needed to be restated.

Component Units:

- (1) The prior period adjustment discussed in item two above also affected the financial statements for the component unit, Fire Protection District 1 of Ward 6.
- (2) The component unit, Calcasieu Parish Coroner's Office, had a restatement of fund balance in the amount of \$28,462 to properly reflect a second cash account with related coroner activity that was previously undisclosed to the Parish.
- (3) The Calcasieu Communications District had a prior period adjustment in the amount of \$197,907 which was required to properly record the December, 2002 charges for wireless services provided to users.

Net Asset Restatements:

In addition to the above restatements of governmental fund balances, restatements of net assets were necessary for the following activities:

- (1) In 2003, it was determined that these three districts should be reflected as blended component units since the Parish's governing body is the same as the component units' governing bodies. The total restatement of net assets for these component units was \$6,536,647. In prior years, the following activities were reflected as discretely presented component units:

Waterworks District 5 of Wards 3 and 8	\$1,970,763
Sewer District 11 of Ward 3	\$4,192,234
Sewer District 8 of Ward 4	\$ 373,650

- (2) It was also determined that Sewer District 8 of Ward 4 should have reflected the value of its sewer system as an abandoned asset in previous years. The net carrying value of the sewer plant system of (\$407,069) should have been removed when a local refinery purchased the residential property that previously utilized the sewer system. After the purchase, it was the plant's intention to neither utilize this property in the same manner nor require sewer service for any future activity. Since this resulted in the reduction of sewer service to only four remaining customers, it was determined that the full amount of the system would be removed for materiality reasons.

- (3) A restatement of net assets for Waterworks District 5 of Wards 3 and 8 was also needed to properly reflect a Special Assessment Receivable that was levied in a previous year. Deferred revenue of \$28,803 was reclassified to net assets in 2003. In addition, this District had a correction of (\$819) that was made to properly reflect interest expense for a prior year.

C. Funds with Deficit Fund Balances /Net Assets

The Homeland Security Special Revenue Fund has a deficit fund balance in the amount of \$186 which is the result of a year end adjustment that is only a timing difference for funding purposes. This fund is reported as a Nonmajor Governmental Fund.

The Paving Assessment Debt Service Fund has a deficit fund balance in the amount of \$2,239 due to the timing of principal and interest payments. This fund is reported as a Nonmajor Governmental Fund.

The Sewer District No. 8 of Ward 4 reflects deficit net assets in the amount of \$36,723 due to recurring operational expenses that exceed the revenue charged for the sewer service. This fund is reported as a Nonmajor Enterprise Fund.

The Self Insured Liability/Property Insurance Fund reflects deficit net assets in the amount of \$277,653 due to year end recording of estimates of liabilities. This fund is reported as an Internal Service Fund.

The Fourteenth Judicial District Court Indigent Defender Board reflects deficit net assets in the amount of \$54,549 due to recurring operating losses. This fund is reported as a Nonmajor Component Unit.

D. Net Asset Restrictions

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

Primary Government:

Capital Projects:	Governmental Activities	Business-Type Activities	Component Units
Dedicated sales tax for road const.	\$40,839,357	—	
State road funds dedicated for transp.	7,584,989	—	
Dedicated for various capital imp projects	—	—	\$2,333,388
Total net assets restricted for capital projects	48,424,346	—	2,333,388
 Debt Service:			
Dedicated property tax authorized by the electorate to repay debt	—	241,639	7,570,451

	Governmental Activities	Business-Type Activities	Component Units
Other purposes:			
Dedicated sales tax for road maintenance	20,990,218	—	—
Dedicated sales tax for solid waste pickup	26,731,678	—	—
Dedicated property tax for road & drainage projects	2,050,189	—	—
Dedicated property tax authorized by the electorate to specific special revenue funds and purposes	12,955,904	—	—
Grant funds restricted to specific programs	460,507	—	241,912
Dedicated for new equipment purchases	—	—	241,912
Total net assets restricted to specific programs	63,188,496	241,639	7,812,363
Total Restricted Net Assets	<u>\$111,612,842</u>	<u>\$241,639</u>	<u>\$10,145,751</u>

NOTE 13: STATE REQUIRED DISCLOSURE

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month. The total amount paid for 2003 is as 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
Total	<u>\$ 216,000</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The act further requires that governing authorities disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. The Communication District collected revenues of \$349,549 during the year 2000, \$815,785 during the year 2001, \$611,274 during the year 2002, and \$610,828 during 2003. These revenues will be used to pay the costs of technological enhancements to the E911 system. A total of \$752,762 has been spent on Phase I. A total of \$276,944 was spent in 2003. Phase I is substantially complete and the District has progress to Phase II.

**Required Supplementary
Information**

CALCASIEU PARISH POLICE JURY
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE - BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 6,361,603	\$ 6,361,603	\$ 6,501,583	\$ 139,980
Other taxes, penalties and interest	325,000	325,000	316,874	(8,126)
Intergovernmental revenues	1,113,517	1,113,517	1,248,756	135,239
Charges for services	390,000	390,000	514,913	124,913
Fines and forfeitures	175,000	175,000	252,266	77,266
Investment income	450,000	450,000	356,662	(93,338)
Sale of assets	-	-	12,326	12,326
Miscellaneous revenues	-	-	7,932	7,932
Total revenues	<u>8,815,120</u>	<u>8,815,120</u>	<u>9,211,312</u>	<u>396,192</u>
EXPENDITURES				
Current:				
General government	4,843,009	4,840,462	4,726,647	113,815
Public safety	3,007,063	3,009,610	2,861,164	148,446
Economic development and assistance	202,400	202,400	149,046	53,354
Debt service:				
Principal retirement	75,000	75,000	75,000	-
Capital	210,000	250,000	194,437	55,563
Intergovernmental	474,681	474,681	345,038	129,643
Total expenditures	<u>8,812,153</u>	<u>8,852,153</u>	<u>8,351,332</u>	<u>500,821</u>
Excess (deficiency) of revenues over expenditures	<u>2,967</u>	<u>(37,033)</u>	<u>859,980</u>	<u>897,013</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	15,000	15,000	-
Transfers out	(1,282,082)	(1,282,082)	(1,309,791)	(27,709)
Total other financing sources (uses)	<u>(1,267,082)</u>	<u>(1,267,082)</u>	<u>(1,294,791)</u>	<u>(27,709)</u>
Net change in fund balances	(1,264,115)	(1,304,115)	(434,811)	869,304
Fund balances beginning of year	<u>11,383,650</u>	<u>11,383,650</u>	<u>11,383,650</u>	<u>-</u>
Fund balances end of year	<u>\$ 10,119,535</u>	<u>\$ 10,079,535</u>	<u>\$ 10,948,839</u>	<u>\$ 869,304</u>

The accompanying note to the required supplementary schedule is an integral part of this schedule.

**CALCASIEU PARISH POLICE JURY
PUBLIC WORKS FUND
BUDGETARY COMPARISON SCHEDULE - BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 7,200,000	\$ 7,200,000	\$ 6,783,434	\$ (416,566)
Other taxes	50,000	50,000	43,046	(6,954)
Intergovernmental revenues	803,592	803,592	827,365	23,773
Investment income	500,000	500,000	511,416	11,416
Charges for services	50,200	50,200	47,160	(3,040)
Gaming revenues	350,000	350,000	459,395	109,395
Sale of assets	-	-	35,123	35,123
Miscellaneous revenues	-	-	2,950	2,950
Total revenues	<u>8,953,792</u>	<u>8,953,792</u>	<u>8,709,889</u>	<u>(243,903)</u>
EXPENDITURES				
Current:				
Public works	<u>13,783,136</u>	<u>13,783,136</u>	<u>10,729,223</u>	<u>3,053,913</u>
Excess (deficiency) of revenues over expenditures	<u>(4,829,344)</u>	<u>(4,829,344)</u>	<u>(2,019,334)</u>	<u>2,810,010</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,332,653	2,332,653	2,051,458	(281,195)
Transfers out	<u>(3,440,000)</u>	<u>(3,440,000)</u>	<u>(490,000)</u>	<u>2,950,000</u>
Total other financing sources (uses)	<u>(1,107,347)</u>	<u>(1,107,347)</u>	<u>1,561,458</u>	<u>2,668,805</u>
Net change in fund balances	(5,936,691)	(5,936,691)	(457,876)	5,478,815
Fund balances beginning of year	<u>20,375,007</u>	<u>20,375,007</u>	<u>20,375,007</u>	<u>-</u>
Fund balances end of year	<u>\$ 14,438,316</u>	<u>\$ 14,438,316</u>	<u>\$ 19,917,131</u>	<u>\$ 5,478,815</u>

The accompanying note to the required supplementary schedule is an integral part of this schedule.

CALCASIEU PARISH POLICE JURY
SOLID WASTE FUND
BUDGETARY COMPARISON SCHEDULE - BUDGET TO ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 3,000	\$ 3,000	\$ 2,015	\$ (985)
Investment income	800,000	710,000	702,405	(7,595)
Total revenues	<u>803,000</u>	<u>713,000</u>	<u>704,420</u>	<u>(8,580)</u>
EXPENDITURES				
Current:				
Public works	<u>3,372,013</u>	<u>3,372,013</u>	<u>3,354,661</u>	<u>17,352</u>
Excess (deficiency) of revenues over expenditures	<u>(2,569,013)</u>	<u>(2,659,013)</u>	<u>(2,650,241)</u>	<u>8,772</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in fund balances	(2,619,013)	(2,709,013)	(2,700,241)	8,772
Fund balances beginning of year	<u>29,646,766</u>	<u>29,646,766</u>	<u>29,646,766</u>	<u>-</u>
Fund balances end of year	<u>\$ 27,027,753</u>	<u>\$ 26,937,753</u>	<u>\$ 26,946,525</u>	<u>\$ 8,772</u>

The accompanying note to the required supplementary schedule is an integral part of this schedule.



CALCASIEU PARISH POLICE JURY
BUDGETARY REPORTING
 Note to Required Supplementary Information
 for the Year Ended December 31, 2003

The Budgetary Comparison Schedule - Budget to Actual (Non-GAAP Budgetary Basis) presents comparisons of the original and final legally adopted budget with actual data using the cash basis of budgeting.

Since accounting principles applied for purposes of developing data using the cash basis of budgeting differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resulting basis, perspective, and entity differences in the revenues in excess of (less than) expenditures and other financing sources (uses) between budgetary and GAAP presentations for the year ended December 31, 2003, is presented below for the General Fund, Public Works Operating Fund and the Solid Waste Fund.

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Solid Waste Fund</u>
Net Change in Fund Balance (GAAP)	\$ (550,854)	\$ (326,528)	\$ (3,061,652)
Reconciling Adjustments:			
To Adjust for Revenues and Deferrals	(131,700)	39,570	383,016
To Adjust for Expenditures and Accruals	172,743	(249,853)	(21,605)
To Adjust for Principal Payment on Debt	<u>75,000</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances (Budgetary Basis)	<u>\$ (434,811)</u>	<u>\$ (457,876)</u>	<u>\$ (2,700,241)</u>

The General Fund had an excess of expenditures over revenues in the amount of \$37,033. This is primarily due to the timing of capital project expenditures.

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2003**

Completed Condition Assessments (Note 1):

Asphalt Road Infrastructure

December 31, 2003	86 *
December 31, 2002	87 *
December 31, 2001	87 *

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

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

	<u>December 31, 2003</u>
Budget (Estimated)	<u>\$ 5,199,748</u>
Actual	<u>\$ 4,699,729</u>

The accompanying notes to the required supplementary schedule is an integral part of this schedule.

CALCASIEU PARISH POLICE JURY
MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
ROAD INFRASTRUCTURE CONDITION ASSESSMENT
AND MAINTENANCE DATA

Notes to the Required Supplementary Information
For the Year Ended December 31, 2003

Note 1: Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,095 miles of asphalt. The Parish Engineering department developed a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. They also report general road information, such as road length and width, surface type, and the last year an overlay process was completed for a particular road. The Parish elected to use the "modified approach" for valuing its infrastructure asphalt road subsystem based on the road condition assessment process described above. Because of this, no depreciation has been calculated for this subsystem. Estimated historical cost of this subsystem has been reported in the Parish's 2003 financial information.

The physical condition of the asphalt roads are inspected annually and rated with a scale referenced as "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100, with 100 as the highest level. The average ratings for 2001, 2002 and 2003 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three-year period.

Note 2: Historical Maintenance Information

Governmental Accounting Standards Board (GASB) Statement 34 - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* requires that if the modified approach to valuing any infrastructure subsystem is adopted then the following disclosures are required: (1) the three most recent completed condition assessments and (2) the estimated and actual maintenance expenditures needed to preserve the subsystem for the most recent five years. The Parish has the data for the first disclosure requirement but has presented the data for the latter requirement only for the current reporting period. The above statement provides an exception to the five-year requirement if the information is not available.

**Combining and Individual
Fund Statements and Schedules**

Nonmajor
Governmental Funds

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

Parks Fund accounts for the operation of all parks of the parish. Financing is primarily provided by transfers from the General Fund and fees charged for services.

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

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

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 Systems), and mapping needs of the parish.

Criminal Court Fund accounts for the operations of the 14th Judicial District Court system. Financing is primarily provided by property taxes, fines and fees from court costs.

Section 8 Housing Program accounts for federal funds provided for rental assistance to lower income families.

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

Office of Community Services Fund accounts 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 primarily by state and local sources.

Transit Program accounts for state and federal funds used in the operation of the public transit program of the parish. This fund is also partially funded by a transfer from the Road Capital Improvement Fund which funds this transfer from sales tax collected.

LAJET Fund (Louisiana Job Employment Training) program accounts for funds received from federal grants used to provide employment focused services to food stamp recipients.

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

Multipurpose Contract Postal Unit accounts for revenues and expenditures of the postal station funded by the Police Jury, City of Lake Charles, and the U. S. Postal Service.

TASC Fund (Truancy Assessment and Service Center) is funded by the Louisiana State Legislature, and accounts for the costs associated with the assessment and intervention services provided to children at risk of becoming truant in Calcasieu Parish.

Drug Court Program which is funded through the Louisiana Supreme Court and the U. S. Department of Justice accounts for services to provide a comprehensive, early intervention system for court referred adolescents and their families with alcohol and drug related problems.

Homeland Security Fund accounts for state and federal grants received for the purpose of protecting the citizens of the parish from terrorism threats.

Project Impact Fund accounts for the administration and implementation of specific programs geared toward making the parish disaster resistant. Funding is provided through federal grants.

Flood Mitigation Fund accounts for the operation of federally funded programs to limit the impact of future flooding.

Calcasieu Emergency Response Training Center accounts for the operation of the training center which is tasked with increasing the readiness of First Responders in the parish. This includes training for firemen in the parish as well as industrial clients. Funding is provided primarily through user fees and a transfer from the General Fund.

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

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

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

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 the Recreation Districts created by the Police Jury.

Library Debt Service Reduction Fund accounts for \$1,000,000 originally set up to use the interest income from this fund to reduce the debt of Library which in turn reduces the annual parishwide property tax requirements.

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

Civilian Airport Fund accounts for the operation and maintenance of the parish civilian airport.

Port Industrial Park Development accounts for expenditures related to the enhancing economic development with the industrial park.

Economic Development Fund accounts for amounts received as a result of reimbursements to the Parish from previous development projects. This proceeds will eventually provide a revolving fund for future development efforts.

Capital Projects Funds

Courthouse Complex Fund accounts for the construction of new facilities and renovation of existing facilities including the Calcasieu Parish Police Jury Administrative Building.

Health Unit Construction Fund accounts for the construction costs of major renovations and additions to the Health Unit. The primary source of revenue is transfers from the Health Unit Special Revenue Fund.

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 capital grants from federal and state sources.

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

Multipurpose Center Fund accounts for continued renovation and general improvement needs related to the Multipurpose Center and other facilities used for health services and social services.

Muller's Building Renovation Fund accounts for expenditures relating 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 accounts for the construction of a training and education center for the Office of Juvenile Justice Services. This fund is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

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

Debt Service Funds

Paving Assessment Fund accounts for proceeds from special assessments levied as well as the repayment of paving certificates of indebtedness relating to these projects.

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

Special Revenue

	Health Unit	Office of Juvenile Justice Services	Mosquito Control	Animal Control	Parks Fund	Planning and Development
ASSETS						
Cash and cash equivalents	\$ 640,610	\$ 467,399	\$ 362,340	\$ 9,193	\$ 22,553	\$ 43,012
Investments	4,054,363	2,957,363	2,293,083	59,734	141,008	270,003
Receivable (net of allowances for uncollectibles):						
Taxes	1,584,771	2,230,058	1,207,757	-	-	-
Special assessments	-	-	-	-	-	-
Interest receivable	28,439	21,616	16,577	1,201	1,313	2,277
Due from other governmental units	-	36,150	-	-	-	3,750
Due from other funds	-	62,636	-	-	-	2,667
Loan receivable	-	-	-	-	-	-
Other receivables	-	5,429	-	20,460	-	44
Total assets	\$ 6,308,183	\$ 5,780,651	\$ 3,879,757	\$ 90,588	\$ 164,874	\$ 321,753
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 16,553	\$ 18,771	\$ 16,547	\$ 17,487	\$ 13,697	\$ 40,872
Accrued liabilities	2,032	69,400	14,913	18,747	4,591	21,921
Due to other governmental units	-	-	-	-	-	-
Due to other funds	-	-	-	1,605	884	-
Due to component units	-	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-
Deferred revenues	1,603,814	2,256,987	1,222,271	-	-	-
Retainage payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	1,622,399	2,345,158	1,253,731	37,839	19,172	62,793
Fund balances:						
Reserved for:						
Encumbrances	10,307	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Unreserved:						
Designated for capital improvements	120,000	-	-	-	-	-
Undesignated	4,555,477	3,435,493	2,626,026	52,749	145,702	258,960
Total fund balances	4,685,784	3,435,493	2,626,026	52,749	145,702	258,960
Total liabilities and fund balances	\$ 6,308,183	\$ 5,780,651	\$ 3,879,757	\$ 90,588	\$ 164,874	\$ 321,753

Special Revenue

<u>Administrative Fund</u>	<u>Information Systems Fund</u>	<u>Criminal Court Fund</u>	<u>Section 8 Housing Program</u>	<u>Calcasieu Workforce Center</u>	<u>Office of Community Services</u>	<u>Transit Program</u>
\$ 474,448	\$ 10,919	\$ 302,024	\$ 455,104	\$ 90,166	\$ 333,858	\$ 31,222
2,809,118	69,108	1,829,183	-	-	-	-
-	-	2,019,308	-	-	-	-
-	-	-	-	-	-	-
20,734	667	14,682	-	-	-	-
-	-	154,575	25,780	29,539	24,628	146,605
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	147	38,096	-	1,625	-	1,999
<u>\$ 3,304,300</u>	<u>\$ 80,841</u>	<u>\$ 4,357,868</u>	<u>\$ 480,884</u>	<u>\$ 121,330</u>	<u>\$ 358,486</u>	<u>\$ 179,826</u>
\$ 71,559	\$ 55,251	\$ 31,427	\$ 7,471	\$ 99,157	\$ 19,293	\$ 8,473
40,501	10,856	48,257	5,007	21,722	9,636	19,848
-	-	-	-	-	-	-
-	20	-	-	-	1,634	475
-	-	-	-	-	-	-
-	-	2,043,577	-	-	-	-
-	-	-	-	-	-	-
-	-	-	14,587	-	-	-
<u>112,060</u>	<u>66,127</u>	<u>2,123,261</u>	<u>27,065</u>	<u>120,879</u>	<u>30,563</u>	<u>28,796</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
250,000	-	-	-	-	-	-
2,942,240	14,714	2,234,607	453,819	451	327,923	151,030
<u>3,192,240</u>	<u>14,714</u>	<u>2,234,607</u>	<u>453,819</u>	<u>451</u>	<u>327,923</u>	<u>151,030</u>
<u>\$ 3,304,300</u>	<u>\$ 80,841</u>	<u>\$ 4,357,868</u>	<u>\$ 480,884</u>	<u>\$ 121,330</u>	<u>\$ 358,486</u>	<u>\$ 179,826</u>

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

	<u>Special Revenue</u>				
	<u>LAJET</u>	<u>Food for Seniors Fund</u>	<u>Multipurpose Contract Postal Unit</u>	<u>TASC Fund</u>	<u>Drug Court Program</u>
ASSETS					
Cash and cash equivalents	\$ 28,187	\$ 2,604	\$ 4,377	\$ 393	\$ 3,990
Investments	-	16,480	25,810	2,488	25,261
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	-	164	195	4	142
Due from other governmental units	26,533	-	834	67,251	53,856
Due from other funds	2,109	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	\$ 56,829	\$ 19,248	\$ 31,216	\$ 70,136	\$ 83,249
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 7,018	\$ 314	\$ 121	\$ 1,187	\$ 18,982
Accrued liabilities	1,971	887	852	3,827	3,903
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	62,636	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	8,989	1,201	973	67,650	22,885
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved:					
Designated for capital improvements	-	-	-	-	-
Undesignated	47,840	18,047	30,243	2,486	60,364
Total fund balances	47,840	18,047	30,243	2,486	60,364
Total liabilities and fund balances	\$ 56,829	\$ 19,248	\$ 31,216	\$ 70,136	\$ 83,249

Special Revenue

Homeland Security Fund	Project Impact Fund	Flood Mitigation Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Riverboat Fund	Delta Downs Gaming Fund	Riverboat Recreational Endowment Fund
\$ 3,823	\$ 20	\$ -	\$ 106	\$ 222,258	\$ 1,948,333	\$ 875,261	\$ 135,372
24,215	120	-	664	1,901,712	12,334,205	5,541,233	856,986
-	-	-	-	761,510	-	-	-
-	-	-	-	-	-	-	-
21	92	-	99	15,036	79,466	32,248	5,642
18,562	-	9,810	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	31,089	-	398,252	318,759	-
\$ 46,621	\$ 232	\$ 9,810	\$ 31,958	\$ 2,900,516	\$ 14,760,256	\$ 6,767,501	\$ 998,000
\$ 25,648	\$ -	\$ -	\$ 4,311	\$ 88,816	\$ 206,608	\$ 15,380	\$ -
-	-	-	1,251	-	-	-	-
-	-	-	-	-	-	-	-
10,534	-	9,810	-	-	63,130	-	-
-	-	-	-	-	6,900	-	-
-	-	-	-	-	-	-	-
10,625	-	-	-	761,511	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>46,807</u>	<u>-</u>	<u>9,810</u>	<u>5,562</u>	<u>850,327</u>	<u>276,638</u>	<u>15,380</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(186)	232	-	26,396	2,050,189	14,483,618	6,752,121	998,000
(186)	232	-	26,396	2,050,189	14,483,618	6,752,121	998,000
\$ 46,621	\$ 232	\$ 9,810	\$ 31,958	\$ 2,900,516	\$ 14,760,256	\$ 6,767,501	\$ 998,000

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

Special Revenue

	Special Revenue				
	Library Debt Service Reduction Fund	Calcasieu Parish Law Library Commission	Civilian Airport	Port Industrial Park Development Fund	Economic Development Fund
ASSETS					
Cash and cash equivalents	\$ 112,988	\$ 13,914	\$ 6,575	\$ 2,773	\$ 2,822
Investments	873,959	87,958	41,624	17,553	17,865
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	5,688	577	271	114	84
Due from other governmental units	-	3,465	-	-	-
Due from other funds	-	-	-	-	-
Loan receivable	-	-	-	-	346,365
Other receivables	-	-	-	-	-
Total assets	\$ 992,635	\$ 105,914	\$ 48,470	\$ 20,440	\$ 367,136
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 1,868	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	1,868	-	-	-
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Loan receivable	-	-	-	-	346,365
Unreserved:					
Designated for capital improvements	-	-	-	-	-
Undesignated	992,635	104,046	48,470	20,440	20,771
Total fund balances	992,635	104,046	48,470	20,440	367,136
Total liabilities and fund balances	\$ 992,635	\$ 105,914	\$ 48,470	\$ 20,440	\$ 367,136

Capital Projects

Courthouse Complex Fund	Health Unit Construction Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund	Multi-Purpose Center Fund	Mullers Building Renovation Fund
\$ 17,519	\$ 681	\$ 282,771	\$ 28,432	\$ 29,020	\$ 8,067
110,911	4,267	1,563,916	179,990	183,718	51,069
-	-	-	-	-	-
-	-	-	-	-	-
665	751	7,145	1,210	1,129	363
-	-	106,228	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 129,095	\$ 5,699	\$ 1,960,060	\$ 209,632	\$ 213,867	\$ 59,499
\$ 51,648	\$ -	\$ 20,958	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,348	-	-	-
-	-	-	-	-	-
<u>51,648</u>	<u>-</u>	<u>31,306</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
77,447	5,699	1,928,754	209,632	213,867	59,499
77,447	5,699	1,928,754	209,632	213,867	59,499
\$ 129,095	\$ 5,699	\$ 1,960,060	\$ 209,632	\$ 213,867	\$ 59,499



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

	<u>Capital Projects</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Juvenile Justice Construction Fund</u>	<u>Senior Citizen Center</u>	<u>Paving Assessment Fund</u>	
ASSETS				
Cash and cash equivalents	\$ 7,524	\$ 4,411	\$ 97,837	\$ 7,082,906
Investments	47,632	27,921	-	38,420,520
Receivable (net of allowances for uncollectibles):				
Taxes	-	-	-	7,803,404
Special assessments	-	-	88,713	88,713
Interest receivable	306	200	-	259,118
Due from other governmental units	-	25,271	-	732,837
Due from other funds	-	-	-	67,412
Loan receivable	-	-	-	346,365
Other receivables	2,207	-	-	818,107
Total assets	\$ 57,669	\$ 57,803	\$ 186,550	\$ 55,619,382
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 28,657	\$ 27,057	\$ -	915,131
Accrued liabilities	-	-	-	300,122
Due to other governmental units	-	-	-	-
Due to other funds	-	-	9,721	160,449
Due to component units	-	-	-	6,900
Advance from other funds	-	-	99,390	99,390
Deferred revenues	-	-	79,678	7,978,463
Retainage payable	1,508	26,490	-	38,346
Other liabilities	-	-	-	14,587
Total liabilities	30,165	53,547	188,789	9,513,388
Fund balances:				
Reserved for:				
Encumbrances	-	-	-	10,307
Loan receivable	-	-	-	346,365
Unreserved:				
Designated for capital improvements	-	-	-	370,000
Undesignated	27,504	4,256	(2,239)	45,379,322
Total fund balances	27,504	4,256	(2,239)	46,105,994
Total liabilities and fund balances	\$ 57,669	\$ 57,803	\$ 186,550	\$ 55,619,382

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Special Revenue				
	Health Unit	Office of Juvenile Justice Services	Mosquito Control	Animal Control	Parks Fund
REVENUES					
Taxes:					
Property	\$ 2,095,199	\$ 2,948,188	\$ 1,596,770	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	210,678	-
Intergovernmental revenues	287,702	379,529	132,513	226,555	-
Charges for services	-	46,820	-	55,209	102,971
Fines and forfeitures	-	3,423	-	33,221	-
Investment earnings	73,994	66,823	51,172	8,891	5,932
Gaming revenue	-	-	-	-	-
Sale of assets	1,799	-	366	-	-
Miscellaneous revenues	-	430	-	18,603	138
Total revenues	<u>2,458,694</u>	<u>3,445,213</u>	<u>1,780,821</u>	<u>553,157</u>	<u>109,041</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	3,246,520	-	1,125,795	-
Public works	-	-	-	-	-
Health and welfare	1,534,772	-	2,041,003	-	-
Culture and recreation	-	-	-	-	453,016
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,534,772</u>	<u>3,246,520</u>	<u>2,041,003</u>	<u>1,125,795</u>	<u>453,016</u>
Excess (deficiency) of revenues over (under) expenditures	<u>923,922</u>	<u>198,693</u>	<u>(260,182)</u>	<u>(572,638)</u>	<u>(343,975)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	238,760	620,000	300,000
Transfers out	<u>(941,760)</u>	<u>(146,499)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(941,760)</u>	<u>(146,499)</u>	<u>238,760</u>	<u>620,000</u>	<u>300,000</u>
Net change in fund balances	(17,838)	52,194	(21,422)	47,362	(43,975)
Fund balances at beginning of year	4,703,622	3,383,299	2,647,448	5,387	189,677
Prior period adjustment	-	-	-	-	-
Fund balances at end of year	<u>\$ 4,685,784</u>	<u>\$ 3,435,493</u>	<u>\$ 2,626,026</u>	<u>\$ 52,749</u>	<u>\$ 145,702</u>

Special Revenue

<u>Planning and Development</u>	<u>Administrative Fund</u>	<u>Information Systems Fund</u>	<u>Criminal Court Fund</u>	<u>Section 8 Housing Program</u>	<u>Calcasieu Workforce Center</u>	<u>Office of Community Services</u>	<u>Transit Program</u>
\$ -	\$ -	\$ -	\$ 2,669,719	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
376,221	860,985	-	-	-	-	-	-
51,701	-	-	293,431	2,756,294	2,873,014	809,709	626,092
120,382	1,496,859	122,872	207,724	-	-	29,671	23,542
-	-	-	1,054,591	-	-	3,927	-
9,483	56,356	6,185	56,776	4,941	1,465	-	1,952
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
12,224	155	319	-	100	240	8,288	10,233
<u>570,011</u>	<u>2,414,355</u>	<u>129,376</u>	<u>4,282,241</u>	<u>2,761,335</u>	<u>2,874,719</u>	<u>851,595</u>	<u>661,819</u>
-	1,962,123	719,473	3,137,116	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,889,301	752,968	850,985
-	-	-	-	-	-	-	-
1,140,019	-	-	-	2,713,066	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,400,515	-	-	-	-
<u>1,140,019</u>	<u>1,962,123</u>	<u>719,473</u>	<u>4,537,631</u>	<u>2,713,066</u>	<u>2,889,301</u>	<u>752,968</u>	<u>850,985</u>
<u>(570,008)</u>	<u>452,232</u>	<u>(590,097)</u>	<u>(255,390)</u>	<u>48,269</u>	<u>(14,582)</u>	<u>98,627</u>	<u>(189,166)</u>
697,000	-	590,000	-	-	-	43,000	378,012
-	(618,000)	-	(4,865)	-	-	(60,500)	-
<u>697,000</u>	<u>(618,000)</u>	<u>590,000</u>	<u>(4,865)</u>	<u>-</u>	<u>-</u>	<u>(17,500)</u>	<u>378,012</u>
126,992	(165,768)	(97)	(260,255)	48,269	(14,582)	81,127	188,846
131,968	3,355,771	14,811	2,436,968	405,550	15,033	246,796	(37,816)
-	2,237	-	57,894	-	-	-	-
<u>\$ 258,960</u>	<u>\$ 3,192,240</u>	<u>\$ 14,714</u>	<u>\$ 2,234,607</u>	<u>\$ 453,819</u>	<u>\$ 451</u>	<u>\$ 327,923</u>	<u>\$ 151,030</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Special Revenue</u>			
	<u>LAJET</u>	<u>Food for Seniors Fund</u>	<u>Multipurpose Contract Postal Unit</u>	<u>TASC Fund</u>
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	149,480	-	30,569	255,228
Charges for services	-	-	1,460	-
Fines and forfeitures	-	-	-	-
Investment earnings	662	797	600	6
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>150,142</u>	<u>797</u>	<u>32,629</u>	<u>255,234</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	255,392
Public works	-	-	-	-
Health and welfare	158,421	46,406	36,830	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>158,421</u>	<u>46,406</u>	<u>36,830</u>	<u>255,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,279)</u>	<u>(45,609)</u>	<u>(4,201)</u>	<u>(158)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	60,500	9,182	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>60,500</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(8,279)	14,891	4,981	(158)
Fund balances at beginning of year	56,119	3,156	25,262	2,644
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 47,840</u>	<u>\$ 18,047</u>	<u>\$ 30,243</u>	<u>\$ 2,486</u>

Special Revenue

<u>Drug Court Program</u>	<u>Homeland Security Fund</u>	<u>Project Impact Fund</u>	<u>Flood Mitigation Fund</u>	<u>Calcasieu Emergency Response Training Center</u>	<u>Parish Road and Drainage Trust Fund</u>	<u>Riverboat Fund</u>	<u>Delta Downs Gaming Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
285,380	36,449	-	165,607	-	-	-	-
-	-	-	-	112,600	-	-	-
-	-	-	-	-	-	-	-
354	-	3,111	-	1,197	46,435	147,929	52,037
-	-	-	-	-	-	5,511,691	4,334,637
-	-	-	-	-	-	-	-
-	-	-	-	7,500	-	-	-
<u>285,734</u>	<u>36,449</u>	<u>3,111</u>	<u>165,607</u>	<u>121,297</u>	<u>1,046,435</u>	<u>5,659,620</u>	<u>4,386,674</u>
-	-	-	165,607	-	-	131,651	160
296,443	42,468	61,557	-	203,215	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	71,053	-	-	-
-	-	-	-	-	1,287,760	2,076,985	1,417,210
<u>296,443</u>	<u>42,468</u>	<u>61,557</u>	<u>165,607</u>	<u>274,268</u>	<u>1,287,760</u>	<u>2,208,636</u>	<u>1,417,370</u>
<u>(10,709)</u>	<u>(6,019)</u>	<u>(58,446)</u>	<u>-</u>	<u>(152,971)</u>	<u>(241,325)</u>	<u>3,450,984</u>	<u>2,969,304</u>
36,364	5,833	1,500	-	159,606	-	-	-
-	-	-	-	-	(153,075)	(3,154,812)	(50,000)
<u>36,364</u>	<u>5,833</u>	<u>1,500</u>	<u>-</u>	<u>159,606</u>	<u>(153,075)</u>	<u>(3,154,812)</u>	<u>(50,000)</u>
25,655	(186)	(56,946)	-	6,635	(394,400)	296,172	2,919,304
34,709	-	54,035	-	(551)	2,444,589	14,187,446	3,832,817
-	-	3,143	-	20,312	-	-	-
<u>\$ 60,364</u>	<u>\$ (186)</u>	<u>\$ 232</u>	<u>\$ -</u>	<u>\$ 26,396</u>	<u>\$ 2,050,189</u>	<u>\$ 14,483,618</u>	<u>\$ 6,752,121</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Special Revenue			
	Riverboat Recreational Endowment Fund	Library Debt Service Reduction Fund	Calcasieu Parish Law Library Commission	Civilian Airport
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	46,252	-
Fines and forfeitures	-	-	-	-
Investment earnings	11,335	11,305	1,194	460
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>11,335</u>	<u>11,305</u>	<u>47,446</u>	<u>460</u>
EXPENDITURES				
Current:				
General government	15	35	54,608	2
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Intergovernmental	25,220	25,065	-	-
Total expenditures	<u>25,235</u>	<u>25,100</u>	<u>54,608</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,900)</u>	<u>(13,795)</u>	<u>(7,162)</u>	<u>458</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(15,000)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	(13,900)	(13,795)	(7,162)	(14,542)
Fund balances at beginning of year	1,011,900	1,006,430	107,685	63,012
Prior period adjustment	-	-	3,523	-
Fund balances at end of year	<u>\$ 998,000</u>	<u>\$ 992,635</u>	<u>\$ 104,046</u>	<u>\$ 48,470</u>

Special Revenue		Capital Projects			
Port Industrial Park Development Fund	Economic Development Fund	Courthouse Complex Fund	Health Unit Construction Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	822,108	-
-	-	-	-	-	-
-	-	-	-	-	-
227	734	347	1,191	3,813	2,639
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	250,000	-
<u>227</u>	<u>734</u>	<u>347</u>	<u>1,191</u>	<u>1,075,921</u>	<u>2,639</u>
1	-	21,856	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8
-	-	-	21	-	-
-	-	-	-	50,834	-
-	3	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	138,921	238,805	385,449	1,901,954	29,936
-	-	-	-	-	-
<u>1</u>	<u>138,924</u>	<u>260,661</u>	<u>385,470</u>	<u>1,952,788</u>	<u>29,944</u>
<u>226</u>	<u>(138,190)</u>	<u>(260,314)</u>	<u>(384,279)</u>	<u>(876,867)</u>	<u>(27,305)</u>
-	-	486,000	253,000	1,400,000	-
-	-	-	-	-	-
-	-	<u>486,000</u>	<u>253,000</u>	<u>1,400,000</u>	-
226	(138,190)	225,686	(131,279)	523,133	(27,305)
20,214	113,538	(148,239)	136,978	1,405,621	236,937
-	391,788	-	-	-	-
<u>\$ 20,440</u>	<u>\$ 367,136</u>	<u>\$ 77,447</u>	<u>\$ 5,699</u>	<u>\$ 1,928,754</u>	<u>\$ 209,632</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Capital Projects			
	Multi-Purpose Center Fund	Mullers Building Renovation Fund	Juvenile Justice Construction Fund	Senior Citizen Center
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	26,672	209,739
Charges for services	-	6,090	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	2,131	846	808	216
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,131</u>	<u>6,936</u>	<u>27,480</u>	<u>209,955</u>
EXPENDITURES				
Current:				
General government	7	1,965	-	-
Public safety	-	-	12,183	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	12,750	27,254	295,856
Intergovernmental	-	-	-	-
Total expenditures	<u>7</u>	<u>14,715</u>	<u>39,437</u>	<u>295,856</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,124</u>	<u>(7,779)</u>	<u>(11,957)</u>	<u>(85,901)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	115,000	75,000
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>75,000</u>
Net change in fund balances	2,124	(7,779)	103,043	(10,901)
Fund balances at beginning of year	211,743	67,278	(75,539)	15,157
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 213,867</u>	<u>\$ 59,499</u>	<u>\$ 27,504</u>	<u>\$ 4,256</u>

<u>Debt Service</u>	
<u>Paving Assessment Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ 10,309,876
26,569	26,569
-	1,447,884
-	10,417,772
-	2,372,452
-	1,095,162
14,304	648,648
-	9,846,328
-	2,165
-	308,230
<u>40,873</u>	<u>36,475,086</u>
4,243	6,198,862
-	5,243,573
-	8
-	8,310,707
-	503,850
-	3,853,088
85,772	85,772
12,527	12,527
-	3,101,978
-	6,232,755
<u>102,542</u>	<u>33,543,120</u>
<u>(61,669)</u>	<u>2,931,966</u>
-	5,468,757
<u>(2,661)</u>	<u>(5,147,172)</u>
<u>(2,661)</u>	<u>321,585</u>
(64,330)	3,253,551
62,091	42,373,546
-	478,897
<u>\$ (2,239)</u>	<u>\$ 46,105,994</u>



Nonmajor
Enterprise Funds

NONMAJOR ENTERPRISE FUNDS

Waterworks District 5 of Wards 5 and 3 accounts for the operation of the water system for this district. The principal revenue of this fund is from the water system user fees as well as property tax used to finance the general obligation debt.

Sewer District 11 of Ward 3 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from the sewer system user fees as well as the property tax revenue used to finance the general obligation debt.

Sewer District 8 of Ward 4 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from sewer system user fees.

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2003**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 118,859	\$ 9,121	\$ 10	\$ 127,990
Investments	653,829	57,116	62	711,007
Accounts receivable - net	50,878	-	540	51,418
Taxes receivable - net	81,999	-	-	81,999
Interest receivable	5,066	287	14	5,367
Special assessments receivable	25,969	-	-	25,969
Due from other funds	47,851	49,564	-	97,415
Prepaid items	1,988	-	-	1,988
Other current assets	3,950	-	-	3,950
Total current assets	990,389	116,088	626	1,107,103
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	8,274	13,021	-	21,295
Investments	152,785	82,420	-	235,205
Taxes receivable	-	31,665	-	31,665
Interest receivable	-	692	-	692
Total restricted assets	161,059	127,798	-	288,857
Capital assets:				
Land	24,000	179,334	-	203,334
Buildings	96,291	-	-	96,291
Improvements other than buildings	2,454,752	4,896,096	-	7,350,848
Equipment	158,346	80,722	8,163	247,231
Construction in progress	22,155	-	-	22,155
Total capital assets	2,755,544	5,156,152	8,163	7,919,859
Accumulated depreciation	(1,426,254)	(983,933)	(8,163)	(2,418,350)
Net capital assets	1,329,290	4,172,219	-	5,501,509
Other non-current assets	-	7,024	-	7,024
Total assets	2,480,738	4,423,129	626	6,904,493

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 33,787	\$ 4,649	\$ -	\$ 38,436
Due to other funds	25,070	69	-	25,139
Accrued liabilities	5,551	666	-	6,217
Retainage payable	1,111	-	-	1,111
Advances from other funds	29,365	-	37,349	66,714
Compensated absences	3,904	54	-	3,958
Bonds payable	26,293	25,000	-	51,293
Total current liabilities	<u>125,081</u>	<u>30,438</u>	<u>37,349</u>	<u>192,868</u>
Liabilities payable from restricted assets:				
Refundable customer deposits	36,424	793	-	37,217
Accrued interest payable	10,001	-	-	10,001
Total liabilities from restricted assets	<u>46,425</u>	<u>793</u>	<u>-</u>	<u>47,218</u>
Noncurrent liabilities:				
Noncurrent portion of long-term liabilities:				
Bonds payable	244,112	265,000	-	509,112
Total liabilities	<u>415,618</u>	<u>296,231</u>	<u>37,349</u>	<u>749,198</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,058,885	3,882,219	-	4,941,104
Restricted for:				
Debt service	114,634	127,005	-	241,639
Unrestricted	891,601	117,674	(36,723)	972,552
Total net assets	<u>\$ 2,065,120</u>	<u>\$ 4,126,898</u>	<u>\$ (36,723)</u>	<u>\$ 6,155,295</u>



**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 354,279	\$ 116,648	\$ 510	\$ 471,437
Miscellaneous revenues	2,061	200	-	2,261
Total operating revenues	356,340	116,848	510	473,698
OPERATING EXPENSES				
Personal services	144,606	16,920	-	161,526
Employee benefits	34,687	6,566	-	41,253
Supplies	32,366	44,227	-	76,593
Contractual services	151,509	36,875	2,276	190,660
Depreciation	85,202	116,409	1,224	202,835
Bad debt expense	-	-	665	665
Total operating expenses	448,370	220,997	4,165	673,532
Operating income (loss)	(92,030)	(104,149)	(3,655)	(199,834)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	90,500	37,083	-	127,583
Investment earnings	13,485	2,281	350	16,116
Interest expense	(15,929)	(23,218)	-	(39,147)
Bond issuance cost	-	(702)	-	(702)
Miscellaneous expense	-	(1,631)	-	(1,631)
Miscellaneous revenue	7,218	-	-	7,218
Total nonoperating revenues (expenses)	95,274	13,813	350	109,437
Income (loss) before transfers	3,244	(90,336)	(3,305)	(90,397)
Transfers in	63,130	25,000	-	88,130
Change in net assets	66,374	(65,336)	(3,305)	(2,267)
Total net assets at beginning of year	1,970,762	4,192,234	373,651	6,536,647
Prior period adjustment	27,984	-	(407,069)	(379,085)
Total net assets end of year	<u>\$ 2,065,120</u>	<u>\$ 4,126,898</u>	<u>\$ (36,723)</u>	<u>\$ 6,155,295</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipt from customers	\$ 366,464	\$ 115,050	\$ 210	\$ 481,724
Payments to suppliers for goods and services	(156,695)	(99,907)	(26)	(256,628)
Payments to employees for services and benefits	(170,997)	(23,216)	-	(194,213)
Payments to interfund provider of services	(22,728)	(5,263)	(2,250)	(30,241)
Other operating revenues	2,698	82	-	2,780
Net cash provided by (used for) operating activities	<u>18,742</u>	<u>(13,254)</u>	<u>(2,066)</u>	<u>3,422</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	107,978	51,866	-	159,844
Transfers in from other funds	25,000	-	-	25,000
Repayment of loans from other funds	-	-	(21,166)	(21,166)
Other miscellaneous income	7,217	-	-	7,217
Net cash provided by (used for) noncapital financing activities	<u>140,195</u>	<u>51,866</u>	<u>(21,166)</u>	<u>170,895</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers in from other funds	1,850	-	-	1,850
Interest and fiscal charges paid on debt	(422)	-	-	(422)
Acquisition and construction of capital assets	(112,059)	-	-	(112,059)
Principal paid on debt	(34,108)	(25,000)	-	(59,108)
Interest and fiscal charges paid on debt	(18,254)	(23,217)	-	(41,471)
Principal received on special assessment levy	7,945	-	-	7,945
Interest received on special assessment levy	3,073	-	-	3,073
Net cash provided by (used for) capital and related financing activities	<u>(151,975)</u>	<u>(48,217)</u>	<u>-</u>	<u>(200,192)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(1,412,302)	(306,800)	(14,441)	(1,733,543)
Proceeds from sales and maturities of investments	1,337,460	283,832	32,646	1,653,938
Interest received on investments	22,070	4,210	583	26,863
Net cash provided by (used for) investing activities	<u>(52,772)</u>	<u>(18,758)</u>	<u>18,788</u>	<u>(52,742)</u>
Net increase (decrease) in cash and cash equivalents	<u>(45,810)</u>	<u>(28,363)</u>	<u>(4,444)</u>	<u>(78,617)</u>
Cash and cash equivalents at beginning of year	<u>172,943</u>	<u>50,505</u>	<u>4,454</u>	<u>227,902</u>
Cash and cash equivalents at end of year	<u>\$ 127,133</u>	<u>\$ 22,142</u>	<u>\$ 10</u>	<u>\$ 149,285</u>
Classified as:				
Current assets	\$ 118,859	\$ 9,121	\$ 10	\$ 127,990
Restricted assets	8,274	13,021	-	21,295
Totals	<u>\$ 127,133</u>	<u>\$ 22,142</u>	<u>\$ 10</u>	<u>\$ 149,285</u>

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (92,030)	\$ (104,149)	\$ (3,655)	\$ (199,834)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	85,202	116,409	1,224	202,835
Bad debt expense	-	-	665	665
Changes in assets and liabilities:				
Decrease (increase) in prepaid items	1,878	1,991	-	3,869
Decrease (increase) in other assets	(3,049)	(5,508)	-	(8,557)
Decrease (increase) in due from other governmental units	636	-	-	636
Decrease (increase) in accounts receivable	21,528	-	(300)	21,228
Increase (decrease) in accounts payable	5,653	(22,646)	-	(16,993)
Increase (decrease) in accrued liabilities	1,224	284	-	1,508
Increase (decrease) in due to other funds	6,096	-	-	6,096
Increase (decrease) in compensated absences payable	1,025	54	-	1,079
Increase (decrease) in refundable customer deposits	(9,421)	311	-	(9,110)
Total adjustments	<u>110,772</u>	<u>90,895</u>	<u>1,589</u>	<u>203,256</u>
Net cash provided by (used for) operating activities	<u>\$ 18,742</u>	<u>\$ (13,254)</u>	<u>\$ (2,066)</u>	<u>\$ 3,422</u>
Non cash investing, capital, and financing activities:				
Decrease in fair value of investments	\$ (6,832)	\$ (1,181)	\$ (1)	\$ (8,014)



Internal Service Funds

INTERNAL SERVICE FUNDS

Self-Insured Workmen's Compensation Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured workmen's compensation program.

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

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

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

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2003

ASSETS	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
Current assets:					
Cash and cash equivalents	\$ 336,204	\$ 784,198	\$ 243,755	\$ 117,384	\$ 1,481,541
Investments	2,068,992	4,534,187	1,490,822	743,113	8,837,114
Interest receivable	13,621	30,201	10,851	4,848	59,521
Prepaid items	12,701	79,926	81,681	-	174,308
Other receivables	-	41,998	-	-	41,998
Total current assets	2,431,518	5,470,510	1,827,109	865,345	10,594,482
Capital assets:					
Equipment	24,122	-	7,400	-	31,522
Accumulated depreciation	(18,761)	-	(103)	-	(18,864)
Net capital assets	5,361	-	7,297	-	12,658
Total assets	2,436,879	5,470,510	1,834,406	865,345	10,607,140
LIABILITIES					
Current liabilities:					
Accounts payable	19,727	13,228	53,621	-	86,576
Accrued liabilities	2,340	2,234	686	-	5,260
Due to other governments	-	419,711	-	-	419,711
Compensated absences	-	2,354	3,811	-	6,165
Claims payable - current portion	446,970	789,899	684,647	8,124	1,929,640
Noncurrent liabilities:					
Claims payable	223,485	-	1,369,294	-	1,592,779
Total liabilities	692,522	1,227,426	2,112,059	8,124	4,040,131
NET ASSETS					
Invested in capital assets, net of related debt	5,361	-	7,297	-	12,658
Unrestricted	1,738,996	4,243,084	(284,950)	857,221	6,554,351
Total net assets	\$ 1,744,357	\$ 4,243,084	\$ (277,653)	\$ 857,221	\$ 6,567,009

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
Operating revenues:					
Charges for services	\$ 557,222	\$ 3,718,825	\$ 1,496,345	\$ 53,977	\$ 5,826,369
Miscellaneous revenue	-	17,795	-	-	17,795
Total operating revenue	<u>557,222</u>	<u>3,736,620</u>	<u>1,496,345</u>	<u>53,977</u>	<u>5,844,164</u>
Operating expenses:					
Personal services	42,780	69,051	8,777	-	120,608
Employee benefits	-	55,081	-	-	55,081
Supplies	16,966	14,434	-	-	31,400
Contractual services	60,840	427,864	53,218	34	541,956
Insurance premiums	97,250	343,213	790,077	-	1,230,540
Claims	748,744	3,470,768	64,723	18,519	4,302,754
Depreciation	4,020	-	103	-	4,123
Total operating expenses	<u>970,600</u>	<u>4,380,411</u>	<u>916,898</u>	<u>18,553</u>	<u>6,286,462</u>
Operating income (loss)	(413,378)	(643,791)	579,447	35,424	(442,298)
Nonoperating revenues:					
Investment income	26,763	60,994	16,754	9,852	114,363
Income (loss) before operating transfers	(386,615)	(582,797)	596,201	45,276	(327,935)
Transfers in	-	25,173	-	-	25,173
Change in net assets	(386,615)	(557,624)	596,201	45,276	(302,762)
Total net assets beginning of year	<u>2,130,972</u>	<u>4,800,708</u>	<u>(873,854)</u>	<u>811,945</u>	<u>6,869,771</u>
Total net assets end of year	<u>\$ 1,744,357</u>	<u>\$ 4,243,084</u>	<u>\$ (277,653)</u>	<u>\$ 857,221</u>	<u>\$ 6,567,009</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from insured	\$ 79,389	\$ 1,299,258	\$ 207,181	\$ 17,940	\$ 1,603,768
Receipts from interfund users	477,833	2,419,567	1,289,164	36,037	4,222,601
Payments to suppliers for goods and services	(649,544)	(4,029,010)	(1,982,617)	(15,100)	(6,676,271)
Payments to employees for services and benefits	(39,211)	(65,925)	(4,280)	-	(109,416)
Net cash provided by (used for) operating activities	<u>(131,533)</u>	<u>(376,110)</u>	<u>(490,552)</u>	<u>38,877</u>	<u>(959,318)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	25,173	-	-	25,173
Member self-insured health claims residual	-	421,222	-	-	421,222
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>446,395</u>	<u>-</u>	<u>-</u>	<u>446,395</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and construction of capital assets	-	-	(7,400)	-	(7,400)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	(3,690,532)	(7,907,644)	(2,941,131)	(1,236,578)	(15,775,885)
Proceeds from sales and maturities of investments	3,601,718	7,594,190	3,185,683	1,136,658	15,518,249
Interest received on investments	58,136	124,860	42,330	20,062	245,388
Net cash provided by (used for) investing activities	<u>(30,678)</u>	<u>(188,594)</u>	<u>286,882</u>	<u>(79,858)</u>	<u>(12,248)</u>
Net increase (decrease) in cash and and cash equivalents	(162,211)	(118,309)	(211,070)	(40,981)	(532,571)
Cash and cash equivalents at beginning of year	498,415	902,507	454,825	158,365	2,014,112
Cash and cash equivalents at end of year	<u>\$ 336,204</u>	<u>\$ 784,198</u>	<u>\$ 243,755</u>	<u>\$ 117,384</u>	<u>\$ 1,481,541</u>

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (413,378)	\$ (643,791)	\$ 579,447	\$ 35,424	\$ (442,298)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	4,020	-	103	-	4,123
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	(135)	(79,926)	(8,231)	-	(88,292)
Decrease (increase) in other receivables	-	(41,998)	-	-	(41,998)
Increase (decrease) in accounts payable	5,425	(6,901)	31,532	3,453	33,509
Increase (decrease) in compensated absences payable	-	2,354	3,811	-	6,165
Increase (decrease) in accrued liabilities	<u>272,535</u>	<u>394,152</u>	<u>(1,097,214)</u>	<u>-</u>	<u>(430,527)</u>
Total adjustments	<u>281,845</u>	<u>267,681</u>	<u>(1,069,999)</u>	<u>3,453</u>	<u>(517,020)</u>
Net cash provided by (used for) operating activities	<u>\$ (131,533)</u>	<u>\$ (376,110)</u>	<u>\$ (490,552)</u>	<u>\$ 38,877</u>	<u>\$ (959,318)</u>
Non cash investing, capital, and financing activities:					
Net decrease in fair value of investments	\$ (17,524)	\$ (35,358)	\$ (12,627)	\$ (6,294)	\$ (71,803)

Fiduciary Funds

FIDUCIARY FUND TYPE - AGENCY FUNDS

Primary

Local Emergency Planning Committee (LEPC) Fund accounts for funds received and expended 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 accounts for the property tax collected on behalf of the McNeese State University for the purpose of maintenance and capital improvements of the Burton Coliseum.

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

Discretely Presented Component Units

Drug and Bond Forfeiture Fund accounts for funds received from drug and bond forfeitures by the District Attorney of the 14th Judicial District that are held until such time that the court orders disposition of these funds to various agencies as required by law.



**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2003**

ASSETS	L.E.P.C. Fund	Coliseum Tax Fund	Riverboat Agency Fund	Drug and Bond Forfeiture Fund (1)	Total
Cash and cash equivalents	\$ 3,328	\$ 67,195	\$ -	\$ 375,032	\$ 445,555
Investments	21,067	425,390	-	-	446,457
Taxes receivable	-	1,247,310	-	-	1,247,310
Interest receivable	152	2,733	-	-	2,885
Other receivable	-	-	92,148	-	92,148
Total assets	\$ 24,547	\$ 1,742,628	\$ 92,148	\$ 375,032	\$ 2,234,355
LIABILITIES					
Due to other governmental units	\$ 24,547	\$ 1,742,628	\$ 92,148	\$ 375,032	\$ 2,234,355

(1) The Drug and Bond Forfeiture Fund is an agency fund of the District Attorney of the 14th Judicial District, which is a discretely presented component unit.



Nonmajor
Component Units

COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2003**

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
ASSETS						
Cash and cash equivalents	\$ 231,126	\$ 16,810	\$ 141,670	\$ 194,134	\$ 70,389	\$ 11,033
Investments	1,462,549	105,469	896,516	1,228,963	445,586	69,849
Receivables - net:						
Taxes	691,388	78,078	797,046	689,930	488,825	77,619
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accrued interest receivable	9,426	600	11,123	8,537	3,212	469
Other receivables	-	-	-	-	-	-
Due from other governments	318	-	2,965	22,888	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	34,391	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	284,611	5,000	65,500	223,034	45,000	21,250
Depreciable, net	596,278	100,156	1,011,504	1,079,137	702,051	134,656
Other assets	-	-	-	-	-	-
Total assets	<u>3,310,087</u>	<u>306,113</u>	<u>2,926,324</u>	<u>3,446,623</u>	<u>1,755,063</u>	<u>314,876</u>
LIABILITIES						
Accounts payable and accruals	167,991	14,297	17,834	106,548	70,704	3,315
Due to other governments	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Deferred revenue	703,093	78,471	820,678	693,278	491,984	79,020
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	1,785	1,656	44	-	-
Capital lease obligations	45,984	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	137,000	-	80,000	80,000	90,000	36,000
Noncurrent portion of long-term liabilities:						
Capital lease obligations	135,409	-	-	-	-	-
Bonds payable	1,865,000	-	170,000	1,295,000	665,000	73,000
Total liabilities	<u>3,054,477</u>	<u>94,553</u>	<u>1,090,168</u>	<u>2,174,870</u>	<u>1,317,688</u>	<u>191,335</u>
NET ASSETS						
Invested in capital assets, net of related debt	183,362	105,156	827,004	316,292	(7,949)	46,906
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	110,039	-	208,048	159,648	44,012	76,722
Other purposes	-	-	-	-	-	-
Unrestricted	(37,791)	106,404	801,104	795,813	401,312	(87)
Total net assets	<u>\$ 255,610</u>	<u>\$ 211,560</u>	<u>\$ 1,836,156</u>	<u>\$ 1,271,753</u>	<u>\$ 437,375</u>	<u>\$ 123,541</u>

Fire Protection District				Gravity Drainage District				
No. 1 of Ward 5	No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7
\$ 16,383	\$ 111,304	\$ 947,470	\$ 120,039	\$ 36,843	\$ 20,641	\$ 3,917,334	\$ 26,392	\$ 25,781
100,544	703,334	-	759,219	231,341	130,659	-	167,047	163,188
51,600	249,093	390,797	257,625	270,759	139,559	2,093,408	256,675	261,935
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
698	4,906	-	5,898	1,504	1,013	855	1,527	1,375
-	-	-	-	-	-	-	-	-
-	797	-	-	-	-	175,263	-	-
-	75,000	-	6,900	-	-	-	-	-
-	-	-	-	-	-	67,313	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,000	141,708	3,931	-	29,450	-	195,986	-	-
288,246	159,541	1,096,146	744,742	400,747	185,955	2,838,551	132,433	129,315
-	-	-	-	-	-	-	-	-
<u>480,471</u>	<u>1,445,683</u>	<u>2,438,344</u>	<u>1,894,423</u>	<u>970,644</u>	<u>477,827</u>	<u>9,288,710</u>	<u>584,074</u>	<u>581,594</u>
2,522	15,838	26,606	219,899	36,200	5,219	570,854	8,020	10,371
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,400	248,398	-	258,969	275,265	140,258	-	255,374	262,951
-	-	-	-	-	-	-	-	-
-	269	-	138	3,007	694	3,668	10,601	1,626
-	-	-	14,887	-	-	-	-	-
-	105,000	70,000	55,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	233,000	815,000	910,000	-	-	-	-	-
<u>53,922</u>	<u>602,505</u>	<u>911,606</u>	<u>1,458,893</u>	<u>314,472</u>	<u>146,171</u>	<u>574,522</u>	<u>273,995</u>	<u>274,948</u>
311,246	(36,751)	438,788	234,301	430,197	185,955	3,034,537	132,433	129,315
-	-	-	-	-	-	-	-	-
-	110,298	396,248	31,263	-	-	-	-	-
-	-	223,711	-	-	-	-	-	-
<u>115,303</u>	<u>769,631</u>	<u>467,991</u>	<u>169,966</u>	<u>225,975</u>	<u>145,701</u>	<u>5,679,651</u>	<u>177,646</u>	<u>177,331</u>
<u>\$ 426,549</u>	<u>\$ 843,178</u>	<u>\$ 1,526,738</u>	<u>\$ 435,530</u>	<u>\$ 656,172</u>	<u>\$ 331,656</u>	<u>\$ 8,714,188</u>	<u>\$ 310,079</u>	<u>\$ 306,646</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2003

	Gravity Drainage	Recreation District		
	District No. 7 of Ward 8	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
ASSETS				
Cash and cash equivalents	\$ 50,463	\$ 5,565	\$ 384,269	\$ 2,236
Investments	319,457	35,233	1,771,685	14,159
Receivables - net:				
Taxes	252,069	-	1,896,969	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Accrued interest receivable	-	175	13,008	58
Other receivables	2,222	-	-	-
Due from other governments	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Inventory	-	-	-	-
Deferred bond issuance costs	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	158,612	303,388	-
Depreciable, net	234,234	741,247	5,598,045	-
Other assets	-	-	-	-
Total assets	<u>858,445</u>	<u>940,832</u>	<u>9,967,364</u>	<u>16,453</u>
LIABILITIES				
Accounts payable and accruals	3,117	63	98,886	-
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenue	253,738	-	1,902,076	-
Other liabilities	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	998	-	8,041	-
Capital lease obligations	-	-	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	-	-	430,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Bonds payable	-	-	3,790,000	-
Total liabilities	<u>257,853</u>	<u>63</u>	<u>6,229,003</u>	<u>-</u>
NET ASSETS				
Invested in capital assets, net of related debt	234,234	899,859	1,775,976	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	260,457	-
Other purposes	-	-	-	-
Unrestricted	366,358	40,910	1,701,928	16,453
Total net assets	<u>\$ 600,592</u>	<u>\$ 940,769</u>	<u>\$ 3,738,361</u>	<u>\$ 16,453</u>

Community Center and Playground District No. 4 of Ward 1	Community Center and Playground District				Niblett's Bluff Park Commission	Sewer District		
	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7		No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4
\$ 69,660	\$ 1,271	\$ 422	\$ 24,534	\$ 339,315	\$ 179,480	\$ 3,306	\$ 3,111	\$ 251
-	8,046	1,176	154,997	-	-	20,932	19,692	956
386,006	-	-	91,151	297,297	183,284	-	-	-
-	-	-	-	-	-	-	-	570
-	-	-	-	-	-	-	644	-
-	39	8	1,069	-	-	136	126	7
-	-	-	-	-	-	-	-	-
-	-	-	-	6,950	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	13,823	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
329,852	85,000	25,000	15,000	55,862	-	-	-	-
777,743	110,169	2,578	70,254	446,141	408,192	-	94,057	-
-	-	-	-	-	-	-	-	-
<u>1,563,261</u>	<u>204,525</u>	<u>29,184</u>	<u>357,005</u>	<u>1,145,565</u>	<u>784,779</u>	<u>24,374</u>	<u>117,630</u>	<u>1,784</u>
16,094	6,655	-	6,103	11,647	7,739	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,089	-	-	90,975	-	-	-	-	-
200	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>23,383</u>	<u>6,655</u>	<u>-</u>	<u>97,078</u>	<u>11,647</u>	<u>7,739</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,107,595	195,169	27,578	85,254	502,003	408,192	-	94,057	-
-	-	-	-	-	89,120	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
432,283	2,701	1,606	174,673	631,915	279,728	24,374	23,573	1,784
<u>\$ 1,539,878</u>	<u>\$ 197,870</u>	<u>\$ 29,184</u>	<u>\$ 259,927</u>	<u>\$ 1,133,918</u>	<u>\$ 777,040</u>	<u>\$ 24,374</u>	<u>\$ 117,630</u>	<u>\$ 1,784</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2003**

ASSETS	Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office	District Attorney of the 14th Judicial District	Civil Indigent Transcript Fund
Cash and cash equivalents	\$ 391,347	\$ 28,462	\$ 1,671,654	\$ 10,901
Investments	2,477,469	-	1,270,801	-
Receivables - net:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Accrued interest receivable	16,200	-	1,992	-
Other receivables	420,934	42,917	75,263	-
Due from other governments	-	4,523	69,184	-
Due from primary government	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	182,898	-	-	-
Inventory	-	-	-	-
Deferred bond issuance costs	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	361,753	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	-	-	-
Depreciable, net	1,772,891	-	104,746	-
Other assets	-	-	-	-
Total assets	5,261,739	75,902	3,555,393	10,901
LIABILITIES				
Accounts payable and accruals	59,785	11,678	176,856	-
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	13,266	13,406	132,931	-
Capital lease obligations	-	-	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	73,051	25,084	309,787	-
NET ASSETS				
Invested in capital assets, net of related debt	1,772,891	-	104,746	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	3,415,797	50,818	3,140,860	10,901
Total net assets	\$ 5,188,688	\$ 50,818	\$ 3,245,606	\$ 10,901

The 14th Judicial District Court

Indigent Defender Board	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund	Waterworks District			
				No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4
25,608	\$ 8,890	\$ 714,431	\$ 254,871	\$ 150,000	\$ 344,531	\$ 142,525	\$ 231,617
-	-	148,186	-	-	493,161	-	-
-	-	-	-	-	2,387	-	-
-	-	-	-	263,745	67,550	31,266	46,057
-	-	-	-	-	-	-	-
-	-	3,227	-	2,374	241	40	631
50,113	4,051	-	-	-	59,746	-	-
-	-	50,926	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	28,050	11,549	11,954	3,856
-	-	-	-	-	-	-	-
-	-	-	-	59,316	-	-	-
-	-	-	-	150,004	136,832	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,561,077	1,108,784	6,491	197,885
-	-	-	-	-	344,767	-	-
-	-	-	-	-	-	-	-
-	-	-	-	508,865	21,150	-	8,857
7,920	-	3,605	-	6,975,230	3,533,212	534,918	731,899
10,560	-	-	-	-	150	-	-
<u>94,201</u>	<u>12,941</u>	<u>920,375</u>	<u>254,871</u>	<u>10,698,661</u>	<u>6,124,060</u>	<u>727,194</u>	<u>1,220,802</u>
105,128	-	8,030	-	60,040	186,788	9,935	21,766
-	-	-	-	1,106,008	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,721	-	-	-	-	-	-	-
33,621	-	-	-	-	-	-	-
-	-	1,935	-	-	-	-	-
5,280	-	-	-	128,240	110,773	6,491	79,912
-	-	-	-	320,000	110,000	12,900	86,603
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,955,000	3,368,317	310,027	450,000
<u>148,750</u>	<u>-</u>	<u>9,965</u>	<u>-</u>	<u>4,569,288</u>	<u>3,775,878</u>	<u>339,353</u>	<u>638,281</u>
7,920	-	1,670	-	4,209,095	653,584	211,991	204,153
-	-	-	-	2,147,370	-	-	-
-	-	-	-	-	624,352	-	31,370
-	-	-	-	-	-	-	-
<u>(62,469)</u>	<u>12,941</u>	<u>908,740</u>	<u>254,871</u>	<u>(227,092)</u>	<u>1,070,246</u>	<u>175,850</u>	<u>346,998</u>
<u>\$ (54,549)</u>	<u>\$ 12,941</u>	<u>\$ 910,410</u>	<u>\$ 254,871</u>	<u>\$ 6,129,373</u>	<u>\$ 2,348,182</u>	<u>\$ 387,841</u>	<u>\$ 582,521</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2003**

	Waterworks District			Airport
	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	Authority District No. 1
ASSETS				
Cash and cash equivalents	\$ 84,088	\$ 34,132	\$ 129,718	\$ 1,109,416
Investments	1,716,736	161,069	-	-
Receivables - net:				
Taxes	157,662	-	-	325,875
Accounts	135,384	68,793	51,540	41,189
Special assessments	-	-	-	-
Accrued interest receivable	248	-	67	-
Other receivables	-	6,696	-	15,308
Due from other governments	-	-	-	67,004
Due from primary government	-	-	-	-
Prepaid items	12,958	1,816	8,635	8,768
Loans receivable	-	-	-	-
Inventory	47,686	2,464	-	-
Deferred bond issuance costs	209,591	29,657	11,820	-
Restricted assets:				
Cash and cash equivalents	961,070	143,279	299,093	-
Investments	6,540	16,236	8,929	-
Receivables - net	50,830	-	-	-
Capital assets:				
Non-depreciable	800,143	21,364	38,564	2,692,092
Depreciable, net	7,222,046	2,801,673	2,602,630	9,796,480
Other assets	-	-	96,163	-
Total assets	<u>11,404,982</u>	<u>3,287,179</u>	<u>3,247,159</u>	<u>14,056,132</u>
LIABILITIES				
Accounts payable and accruals	68,577	21,471	96,631	101,461
Due to other governments	26,162	-	-	-
Deferred revenue	-	-	-	197,987
Other liabilities	-	-	65,224	4,000
Current portion of long-term liabilities:				
Compensated absences	-	-	-	-
Capital lease obligations	74,472	-	9,834	-
Liabilities from restricted assets	143,734	101,293	-	-
Bonds payable	260,000	92,000	52,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	246,352	-	39,146	-
Bonds payable	5,514,505	1,736,000	852,000	-
Total liabilities	<u>6,333,802</u>	<u>1,950,764</u>	<u>1,114,835</u>	<u>303,448</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,926,860	995,037	1,698,048	12,408,232
Restricted for:				
Capital projects	-	-	-	-
Debt service	614,706	(33,778)	65,830	-
Other purposes	-	-	-	-
Unrestricted	2,529,614	375,156	368,446	1,344,452
Total net assets	<u>\$ 5,071,180</u>	<u>\$ 1,336,415</u>	<u>\$ 2,132,324</u>	<u>\$ 13,752,684</u>

	Total Nonmajor Component Units
\$	12,283,423
	15,078,019
	10,387,037
	706,094
	644
	90,789
	677,250
	400,818
	81,900
	168,722
	182,898
	109,466
	572,295
	5,277,679
	738,225
	50,830
	6,102,219
	54,169,368
	106,873
	<u>107,184,549</u>
	2,354,668
	1,132,170
	6,811,004
	74,145
	225,751
	147,112
	575,723
	2,016,503
	420,907
	<u>25,001,849</u>
	<u>38,759,832</u>
	35,854,936
	2,236,490
	2,699,215
	223,711
	<u>27,410,365</u>
\$	<u>68,424,717</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Fire Protection District

	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 3</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>
EXPENSES	\$ 486,565	\$ 138,640	\$ 998,110	\$ 658,238	\$ 404,177	\$ 109,783
PROGRAM REVENUES:						
Charges for services	-	-	-	9,363	-	-
Operating grants and contributions	-	-	-	-	-	-
Capital grants and contributions	20,624	84,394	119,761	82,061	4,528	47,882
Net program (expenses) revenues	<u>(465,941)</u>	<u>(54,246)</u>	<u>(878,349)</u>	<u>(566,814)</u>	<u>(399,649)</u>	<u>(61,901)</u>
GENERAL REVENUES:						
Property taxes	354,128	79,227	894,391	557,077	502,315	86,406
Grants and contributions not restricted to specific program	68,703	19,347	98,122	224,172	26,080	10,058
Investment earnings	11,326	1,642	34,720	21,235	9,796	1,245
Gain (loss) on sale of capital assets	2,668	-	-	-	736	-
Miscellaneous revenue	2,576	-	-	-	20	-
Total general revenues	<u>439,401</u>	<u>100,216</u>	<u>1,027,233</u>	<u>802,484</u>	<u>538,947</u>	<u>97,709</u>
Change in net assets	(26,540)	45,970	148,884	235,670	139,298	35,808
Net assets beginning of year	<u>282,150</u>	<u>165,590</u>	<u>1,687,272</u>	<u>1,036,083</u>	<u>298,077</u>	<u>87,733</u>
Net assets end of year	<u>\$ 255,610</u>	<u>\$ 211,560</u>	<u>\$ 1,836,156</u>	<u>\$ 1,271,753</u>	<u>\$ 437,375</u>	<u>\$ 123,541</u>

Fire Protection District				Gravity Drainage District				
No. 1 of Ward 5	No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7
\$ 198,846	\$ 204,299	\$ 326,473	\$ 293,711	\$ 432,857	\$ 161,876	\$ 2,207,320	\$ 351,898	\$ 350,014
-	-	-	-	-	-	-	-	-
-	3,006	-	-	-	6,287	-	-	-
48,042	24,653	5,000	22,170	105,712	-	1,333,980	-	-
(150,804)	(176,640)	(321,473)	(271,541)	(327,145)	(155,589)	(873,340)	(351,898)	(350,014)
59,302	248,660	394,551	273,210	272,683	141,612	2,087,450	268,382	211,986
6,887	25,628	10,858	16,390	39,254	8,897	47,349	18,679	6,950
1,836	11,640	12,600	17,070	4,860	3,427	34,918	5,732	5,013
-	1,330	-	-	-	-	-	-	-
400	2,890	-	-	-	-	300	-	-
68,425	290,148	418,009	306,670	316,797	153,936	2,170,017	292,793	223,949
(82,379)	113,508	96,536	35,129	(10,348)	(1,653)	1,296,677	(59,105)	(126,065)
508,928	729,670	1,430,202	400,401	666,520	333,309	7,417,511	369,184	432,711
\$ 426,549	\$ 843,178	\$ 1,526,738	\$ 435,530	\$ 656,172	\$ 331,656	\$ 8,714,188	\$ 310,079	\$ 306,646

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Gravity Drainage District No. 7 of Ward 8	Recreation District			Community Center and Playground District No. 4 of Ward 1
		No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	
EXPENSES	\$ 175,425	\$ 328,085	\$ 1,780,608	\$ 15,435	\$ 169,608
PROGRAM REVENUES:					
Charges for services	-	-	48,412	-	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	398,005	6,706	15,082	212,336
Net program (expenses) revenues	(175,425)	69,920	(1,725,490)	(353)	42,728
GENERAL REVENUES:					
Property taxes	262,905	-	1,987,447	-	390,045
Grants and contributions not restricted to specific program	3,196	-	-	-	18,378
Investment earnings	6,277	133	51,064	97	514
Gain (loss) on sale of capital assets	20,500	-	3,979	-	-
Miscellaneous revenue	-	-	7,644	-	5,160
Total general revenues	292,878	133	2,050,134	97	414,097
Change in net assets	117,453	70,053	324,644	(256)	456,825
Net assets beginning of year	483,139	870,716	3,413,717	16,709	1,083,053
Net assets end of year	\$ 600,592	\$ 940,769	\$ 3,738,361	\$ 16,453	\$ 1,539,878

Community Center and Playground District				Niblett's Bluff Park Commission	Sewer District		
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7		No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4
\$ 453	\$ 17,606	\$ 85,150	\$ 239,993	\$ 236,423	\$ 1	\$ 2,928	\$ 4,172
-	-	4,411	16,914	63,777	-	-	3,810
-	-	-	-	-	-	-	-
98,110	14,371	39,502	-	-	-	1,560	-
97,657	(3,235)	(41,237)	(223,079)	(172,646)	(1)	(1,368)	(362)
-	-	90,394	303,364	169,949	-	-	-
-	-	3,365	15,150	6,950	-	-	-
74	18	2,774	3,893	2,176	276	352	6
-	-	-	(4,741)	-	-	-	-
60	-	-	14,566	4,754	-	-	2,140
134	18	96,533	332,232	183,829	276	352	2,146
97,791	(3,217)	55,296	109,153	11,183	275	(1,016)	1,784
100,079	32,401	204,631	1,024,765	765,857	24,099	118,646	-
<u>\$ 197,870</u>	<u>\$ 29,184</u>	<u>\$ 259,927</u>	<u>\$ 1,133,918</u>	<u>\$ 777,040</u>	<u>\$ 24,374</u>	<u>\$ 117,630</u>	<u>\$ 1,784</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Calcasieu Parish Communications District</u>	<u>Calcasieu Parish Coroner's Office</u>	<u>District Attorney of the 14th Judicial District</u>	<u>Civil Indigent Transcript Fund</u>
EXPENSES	\$ 1,737,836	\$ 365,019	\$ 5,099,892	\$ 23,009
PROGRAM REVENUES:				
Charges for services	2,209,862	94,526	1,774,768	16,324
Operating grants and contributions	-	248,863	3,298,686	-
Capital grants and contributions	-	-	-	-
Net program (expenses) revenues	<u>472,026</u>	<u>(21,630)</u>	<u>(26,438)</u>	<u>(6,685)</u>
GENERAL REVENUES:				
Property taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-
Investment earnings	50,887	-	31,755	151
Gain (loss) on sale of capital assets	-	-	-	-
Miscellaneous revenue	<u>5,968</u>	<u>-</u>	<u>127,229</u>	<u>-</u>
Total general revenues	<u>56,855</u>	<u>-</u>	<u>158,984</u>	<u>151</u>
Change in net assets	528,881	(21,630)	132,546	(6,534)
Net assets beginning of year	<u>4,659,807</u>	<u>72,448</u>	<u>3,113,060</u>	<u>17,435</u>
Net assets end of year	<u>\$ 5,188,688</u>	<u>\$ 50,818</u>	<u>\$ 3,245,606</u>	<u>\$ 10,901</u>

The 14th Judicial District Court				Waterworks District			
Indigent Defender Board	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4
\$ 1,327,069	\$ 134,078	\$ 370,567	\$ 54,264	\$ 1,315,322	\$ 914,297	\$ 180,550	\$ 433,431
969,269	134,940	366,144	52,626	1,840,415	575,008	241,146	437,039
241,515	-	63,844	-	-	-	-	-
-	-	2,806	-	80,543	-	-	-
(116,285)	862	62,227	(1,638)	605,636	(339,289)	60,596	3,608
-	-	-	-	1,338	109,150	-	-
-	-	-	-	-	-	-	-
23	-	6,452	2,858	41,311	28,195	738	5,994
-	-	-	-	-	-	-	(3)
583	-	-	-	-	70,144	28,305	4,127
606	-	6,452	2,858	42,649	207,489	29,043	10,118
(115,679)	862	68,679	1,220	648,285	(131,800)	89,639	13,726
61,130	12,079	841,731	253,651	5,481,088	2,479,982	298,202	568,795
\$ (54,549)	\$ 12,941	\$ 910,410	\$ 254,871	\$ 6,129,373	\$ 2,348,182	\$ 387,841	\$ 582,521

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Waterworks District</u>			<u>Airport</u>
	<u>No. 9 of Ward 4</u>	<u>No. 11 of Wards 4 & 7</u>	<u>No. 7 of Wards 6 & 4</u>	<u>Authority District No. 1</u>
EXPENSES	\$ 1,212,666	\$ 738,532	\$ 462,746	\$ 1,876,431
PROGRAM REVENUES:				
Charges for services	1,154,331	538,876	404,752	805,983
Operating grants and contributions	-	-	-	126,008
Capital grants and contributions	<u>90,187</u>	<u>-</u>	<u>-</u>	<u>1,011,852</u>
Net program (expenses) revenues	<u>31,852</u>	<u>(199,656)</u>	<u>(57,994)</u>	<u>67,412</u>
GENERAL REVENUES:				
Property taxes	214,329	131,529	77,523	333,745
Grants and contributions not restricted to specific program	4,374	-	5,143	13,066
Investment earnings	26,598	5,900	4,071	9,770
Gain (loss) on sale of capital assets	2,450	-	-	(27,507)
Miscellaneous revenue	<u>11,843</u>	<u>48,205</u>	<u>737</u>	<u>-</u>
Total general revenues	<u>259,594</u>	<u>185,634</u>	<u>87,474</u>	<u>329,074</u>
Change in net assets	291,446	(14,022)	29,480	396,486
Net assets beginning of year	<u>4,779,734</u>	<u>1,350,437</u>	<u>2,102,844</u>	<u>13,356,198</u>
Net assets end of year	<u>\$ 5,071,180</u>	<u>\$ 1,336,415</u>	<u>\$ 2,132,324</u>	<u>\$ 13,752,684</u>

**Total
Nonmajor
Component
Units**

\$ 26,624,403

11,762,696

3,988,209

3,869,867

(7,003,631)

10,503,098

696,996

459,417

(588)

337,651

11,996,574

4,992,943

63,431,774

\$ 68,424,717



Capital Assets

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE (1)
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
Governmental funds capital assets:		
Land	\$ 10,585,331	\$ 10,152,716
Buildings	65,675,792	52,443,974
Improvements other than buildings	4,274,506	1,607,013
Roads	337,183,798	334,543,868
Bridges	8,393,967	8,393,967
Equipment	15,516,623	14,658,140
Construction in progress	<u>5,452,022</u>	<u>13,301,316</u>
Total governmental funds capital assets	<u>\$ 447,082,039</u>	<u>\$ 435,100,994</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 8,103,206	\$ 7,929,279
Special revenue funds	34,304,557	27,832,020
Capital projects funds	401,751,166	396,416,585
Donations	<u>2,923,110</u>	<u>2,923,110</u>
Total governmental funds capital assets	<u>\$ 447,082,039</u>	<u>\$ 435,100,994</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$31,522, are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$35,335,379 that is included in the statement of net assets.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2003

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	282,500	8,392,296	187,722	-
Finance	-	-	-	-
Facility Management	1,058,000	4,713,905	-	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>605,000</u>	<u>671,684</u>	<u>1,422,053</u>	-
Total general government	2,406,273	24,854,086	1,609,775	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	25,000	2,763,296	-	-
Animal Control	-	882,035	-	-
Correctional	306,777	16,570,704	-	-
Other	<u>100,000</u>	<u>604,964</u>	-	-
Total public safety	431,777	20,820,999	-	-
Public works	1,348,807	2,444,982	128,940	337,183,798
Sanitation	-	-	-	-
Health and welfare	281,900	8,104,696	108,855	-
Culture and recreation	6,071,572	9,451,029	2,426,936	-
Economic development	<u>45,000</u>	-	-	-
Total governmental funds capital assets allocated to functions	<u>\$ 10,585,329</u>	<u>\$ 65,675,792</u>	<u>\$ 4,274,506</u>	<u>\$337,183,798</u>
Construction in progress				
Total government funds capital assets				

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$31,522, are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$35,335,379 that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	17,337	8,879,855
-	87,406	87,406
-	490,007	6,261,912
-	28,856	28,856
-	618,818	12,155,792
-	61,825	61,825
-	51,610	51,610
-	<u>355,380</u>	<u>3,054,117</u>
-	1,711,239	30,581,373
-	366,165	366,165
-	196,464	2,984,760
-	331,895	1,213,930
-	-	16,877,481
-	<u>53,623</u>	<u>758,587</u>
-	948,147	22,200,923
8,393,967	10,326,081	359,826,575
-	61,615	61,615
-	1,953,587	10,449,038
-	218,315	18,167,852
-	<u>297,641</u>	<u>342,641</u>
<u>\$ 8,393,967</u>	<u>\$ 15,516,625</u>	\$ 441,630,017
		<u>5,452,022</u>
		<u>\$ 447,082,039</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2003

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2003</u>
General government:				
Administrative	\$ 8,311,867	\$ 567,988	\$ -	\$ 8,879,855
Finance	87,406	-	-	87,406
Facility Management	6,241,625	88,784	68,497	6,261,912
Human Resources	22,111	6,745	-	28,856
Judicial	12,155,792	-	-	12,155,792
Elections	39,074	43,827	21,076	61,825
Cable Access Channel	43,434	8,176	-	51,610
Other	<u>2,969,480</u>	<u>105,835</u>	<u>21,198</u>	<u>3,054,117</u>
Total general government	29,870,789	821,355	110,771	30,581,373
Public safety:				
Office of Emergency Preparedness	343,708	22,457	-	366,165
Office of Juvenile Justice Services	2,962,021	52,905	-	3,014,926
Animal Control	1,176,514	74,873	37,457	1,213,930
Correctional institution	16,877,481	-	-	16,877,481
Other	<u>703,623</u>	<u>54,964</u>	<u>-</u>	<u>758,587</u>
Total public safety	22,063,347	205,199	37,457	22,231,089
Public works	357,256,375	8,110,026	414,674	364,951,727
Sanitation	61,615	-	-	61,615
Health and welfare	9,021,110	1,803,285	80,152	10,744,243
Culture and recreation	16,485,519	1,739,105	55,273	18,169,351
Economic development	<u>342,239</u>	<u>56,710</u>	<u>56,308</u>	<u>342,641</u>
Total governmental funds capital assets allocated to functions	<u>\$ 435,100,994</u>	<u>\$ 12,735,680</u>	<u>\$ 754,635</u>	<u>\$ 447,082,039</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$31,522, are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$35,335,379 that is included in the statement of net assets.

(2) Additions and deletions include transfers between functions.

**Supplementary Information
Selected Component Units**

**SELECTED COMPONENT UNITS
GOVERNMENTAL FUND STATEMENTS**

Component Units Included in the Primary Government Audit

Major Discretely Presented Component Units

Parish Library

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

No. 1 of Ward 1
No. 1 of Ward 2
No. 2 of Ward 3
No. 2 of Ward 4
No. 3 of Ward 4
No. 4 of Ward 4
No. 1 of Ward 5
No. 1 of Ward 6
No. 2 of Ward 8

Gravity Drainage Districts:

No. 8 of Ward 1
No. 9 of Ward 2
No. 6 of Wards 5 & 6
No. 2 of Ward 7
No. 7 of Ward 8

Recreation Districts:

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

Community and Playground Districts:

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

Sewer Districts:

No. 9 of Ward 1
No. 12 of Ward 4

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2003**

ASSETS	Fire Protection District					
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4
Assets:						
Cash and cash equivalents	\$ 494,484	\$ 231,126	\$ 16,810	\$ 141,669	\$ 194,134	\$ 70,389
Investments	2,939,315	1,462,549	105,469	896,517	1,228,963	445,586
Receivables (net of allowances for uncollectibles):						
Taxes	4,530,285	500,605	53,261	565,535	469,937	394,138
Special assessments	-	-	-	-	-	-
Interest receivable	25,343	9,426	600	11,124	8,537	3,212
Loan receivable	-	-	-	-	-	-
Capital lease receivable	16,400	-	-	-	-	-
Other receivables	-	318	-	-	-	-
Due from other governmental units	-	-	-	2,965	22,888	-
Due from primary government	-	-	-	-	-	-
Total assets and other debits	\$ 8,005,827	\$ 2,204,024	\$ 176,140	\$ 1,617,810	\$ 1,924,459	\$ 913,325
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 163,041	108,277	13,726	14,035	66,079	9,878
Accrued liabilities	89,891	8,105	571	531	7,622	-
Due to primary government	636	-	-	-	-	-
Deferred revenues	4,601,571	512,310	53,654	589,167	473,285	397,297
Retainage payable	-	11,522	-	-	13,613	-
Total liabilities	4,855,139	640,214	67,951	603,733	560,599	407,175
Fund balances:						
Reserved for debt service	1,580,624	115,458	-	211,155	178,882	58,261
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated	1,570,064	1,448,352	108,189	802,922	1,184,978	447,889
Total fund balances	3,150,688	1,563,810	108,189	1,014,077	1,363,860	506,150
Total liabilities and fund balances	\$ 8,005,827	\$ 2,204,024	\$ 176,140	\$ 1,617,810	\$ 1,924,459	\$ 913,325

Fire Protection District				Gravity Drainage District				
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 11,033	\$ 16,383	\$ 111,304	\$ 120,039	\$ 36,843	\$ 20,641	\$ 26,392	\$ 25,781	\$ 50,463
69,849	100,544	703,334	759,219	231,341	130,659	167,047	163,188	319,457
56,995	40,661	171,648	191,450	195,888	95,201	173,516	202,487	179,277
-	-	-	-	-	-	-	-	-
469	698	4,906	5,898	1,504	1,013	1,527	1,375	2,222
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	797	-	-	-	-	-	-
-	-	75,000	6,900	-	-	-	-	-
\$ 138,346	\$ 158,286	\$ 1,066,989	\$ 1,083,506	\$ 465,576	\$ 247,514	\$ 368,482	\$ 392,831	\$ 551,419
1,827	2,154	3,185	188,704	31,427	3,808	3,222	6,876	1,319
-	-	690	949	4,564	1,411	4,798	3,495	1,798
-	-	-	-	-	-	-	-	-
58,396	40,461	170,952	192,794	200,394	95,900	172,215	203,503	180,946
-	-	4,328	-	-	-	-	-	-
60,223	42,615	179,155	382,447	236,385	101,119	180,235	213,874	184,063
78,210	-	117,933	44,519	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(87)	115,671	769,900	656,540	229,191	146,395	188,247	178,957	367,356
78,123	115,671	887,833	701,059	229,191	146,395	188,247	178,957	367,356
\$ 138,346	\$ 158,286	\$ 1,066,988	\$ 1,083,506	\$ 465,576	\$ 247,514	\$ 368,482	\$ 392,831	\$ 551,419

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2003**

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>
ASSETS					
Assets:					
Cash and cash equivalents	\$ 5,565	\$ 384,269	\$ 2,236	\$ 1,271	\$ 422
Investments	35,233	1,771,685	14,159	8,046	1,176
Receivables (net of allowances for uncollectibles):					
Taxes	-	1,790,366	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	175	13,008	58	39	8
Loan receivable	-	-	-	-	-
Capital lease receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Due from primary government	-	-	-	-	-
Total assets and other debits	\$ 40,973	\$ 3,959,328	\$ 16,453	\$ 9,356	\$ 1,606
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 63	\$ 26,836	\$ -	\$ -	\$ -
Accrued liabilities	-	22,041	-	-	-
Due to primary government	-	-	-	-	-
Deferred revenues	-	1,795,473	-	-	-
Retainage payable	-	-	-	6,655	-
Total liabilities	63	1,844,350	-	6,655	-
Fund balances:					
Reserved for debt service	-	307,886	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	40,910	1,807,092	16,453	2,701	1,606
Total fund balances	40,910	2,114,978	16,453	2,701	1,606
Total liabilities and fund balances	\$ 40,973	\$ 3,959,328	\$ 16,453	\$ 9,356	\$ 1,606

Community Center and Playground District	Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1		
\$ 24,534	\$ 3,306	\$ 3,111	\$ 391,347	\$ 28,462
154,997	20,932	19,692	2,477,469	-
56,527	-	-	-	-
-	-	644	-	-
1,069	136	126	16,200	-
-	-	-	182,898	-
-	-	-	-	-
-	-	-	344,543	11,188
-	-	-	-	4,523
-	-	-	-	-
<u>\$ 237,127</u>	<u>\$ 24,374</u>	<u>\$ 23,573</u>	<u>\$ 3,412,457</u>	<u>\$ 44,173</u>
\$ 3,382	\$ -	\$ -	\$ 29,486	\$ 7,211
-	-	-	23,595	4,067
-	-	-	-	-
56,351	-	-	-	-
-	-	-	-	-
<u>59,733</u>	<u>-</u>	<u>-</u>	<u>53,081</u>	<u>11,278</u>
-	-	-	-	-
-	-	-	-	-
177,394	24,374	23,573	3,359,376	32,895
177,394	24,374	23,573	3,359,376	32,895
<u>\$ 237,127</u>	<u>\$ 24,374</u>	<u>\$ 23,573</u>	<u>\$ 3,412,457</u>	<u>\$ 44,173</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

	Fire Protection District				
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4
Fund balances - total governmental funds	\$ 3,150,688	\$ 1,563,810	\$ 108,189	\$ 1,014,077	\$ 1,363,860
Amounts reported for governmental activities in the statement of net assets because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.					
Governmental capital assets	13,685,298	1,739,665	467,914	1,516,445	1,745,492
Less accumulated depreciation	(9,681,890)	(858,776)	(362,758)	(439,441)	(443,321)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds					
Deferred bond issuance costs	-	34,391	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.					
	16,400	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:					
Bonds payable	(5,275,000)	(2,002,000)	-	(250,000)	(1,375,000)
Capital lease obligations	(42,956)	(181,393)	-	-	-
Compensated absences	(225,894)	-	(1,785)	(1,656)	(44)
Accrued interest payable	(92,048)	(39,810)	-	(3,107)	(19,234)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.					
	(806)	(277)	-	(162)	-
Net assets of governmental activities	<u>\$ 1,533,792</u>	<u>\$ 255,610</u>	<u>\$ 211,560</u>	<u>\$ 1,836,156</u>	<u>\$ 1,271,753</u>

Fire Protection District					Gravity Drainage District				
No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 506,150	\$ 78,123	\$ 115,671	\$ 887,833	\$ 701,059	\$ 229,191	\$ 146,395	\$ 188,247	\$ 178,957	\$ 367,356
1,007,524	362,076	506,413	1,063,556	1,213,417	705,560	259,772	451,913	305,372	367,432
(260,473)	(206,170)	(195,167)	(762,307)	(468,675)	(275,363)	(73,817)	(319,480)	(176,057)	(133,198)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(755,000)	(109,000)	-	(338,000)	(965,000)	-	-	-	-	-
-	-	-	-	(14,887)	-	-	-	-	-
-	-	-	(269)	(138)	(3,007)	(694)	(10,601)	(1,626)	(998)
(14,249)	(1,488)	-	(7,635)	(13,256)	-	-	-	-	-
(46,577)	-	(368)	-	(16,990)	(209)	-	-	-	-
<u>\$ 437,375</u>	<u>\$ 123,541</u>	<u>\$ 426,549</u>	<u>\$ 843,178</u>	<u>\$ 435,530</u>	<u>\$ 656,172</u>	<u>\$ 331,656</u>	<u>\$ 310,079</u>	<u>\$ 306,646</u>	<u>\$ 600,592</u>

continued

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2003**

	Recreation District			Community Center and Playground District
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 7 of Ward 2
Fund balances - total governmental funds	\$ 40,910	\$ 2,114,978	\$ 16,453	\$ 2,701
 Amounts reported for governmental activities in the statement of net assets because:				
 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	1,276,009	6,744,731	-	195,543
Less accumulated depreciation	(376,150)	(843,298)	-	(374)
 Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	-	-	-	-
 Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
 Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	(4,220,000)	-	-
Capital lease obligations	-	-	-	-
Compensated absences	-	(8,041)	-	-
Accrued interest payable	-	(47,429)	-	-
 Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	-	(2,580)	-	-
 Net assets of governmental activities	 <u>\$ 940,769</u>	 <u>\$ 3,738,361</u>	 <u>\$ 16,453</u>	 <u>\$ 197,870</u>

<u>Community Center and Playground District</u>		<u>Sewer District</u>		<u>Calcasieu Parish Communications District</u>	<u>Calcasieu Parish Coroner's Office</u>
<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 9 of Ward 1</u>	<u>No. 12 of Ward 4</u>		
\$ 1,606	\$ 177,394	\$ 24,374	\$ 23,573	\$ 3,359,376	\$ 32,895
37,890	108,248	-	121,364	2,461,685	-
(10,312)	(22,994)	-	(27,307)	(688,794)	-
-	-	-	-	-	-
-	-	-	-	76,391	31,729
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(13,266)	(13,406)
-	-	-	-	-	-
-	(2,721)	-	-	(6,704)	(400)
<u>\$ 29,184</u>	<u>\$ 259,927</u>	<u>\$ 24,374</u>	<u>\$ 117,630</u>	<u>\$ 5,188,688</u>	<u>\$ 50,818</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2003

	Fire Protection District					
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4
Revenues:						
Taxes:						
Ad valorem	\$ 5,930,327	\$ 354,128	\$ 79,227	\$ 894,391	\$ 557,077	\$ 502,315
Special assessments levied	-	-	-	-	-	-
Intergovernmental revenues	399,554	89,327	103,741	217,883	115,589	30,608
Charges for services	31,703	-	-	-	9,363	-
Fines and forfeitures	105,330	-	-	-	-	-
Investment income	112,630	11,326	1,642	34,720	21,235	9,796
Sale of assets	225	2,668	-	-	-	736
Miscellaneous revenues	23,742	2,576	-	-	190,644	20
Total revenues	<u>6,603,511</u>	<u>460,025</u>	<u>184,610</u>	<u>1,146,994</u>	<u>893,908</u>	<u>543,475</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	459,610	150,616	1,414,309	608,494	215,346
Public works	-	-	-	-	-	-
Culture and recreation	5,404,600	-	-	-	-	-
Capital outlay	-	264,134	-	-	171,806	15,385
Debt service:						
Principal retirement	1,020,000	305,000	-	75,000	70,000	85,000
Interest and fiscal charges	317,751	18,564	-	18,339	94,284	52,396
Bond issuance cost	-	35,475	-	-	-	-
Total expenditures	<u>6,742,351</u>	<u>1,082,783</u>	<u>150,616</u>	<u>1,507,648</u>	<u>944,584</u>	<u>368,127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(138,840)</u>	<u>(622,758)</u>	<u>33,994</u>	<u>(360,654)</u>	<u>(50,676)</u>	<u>175,348</u>
Other financing sources (uses):						
Bond proceeds	-	2,002,000	-	-	-	-
Proceeds from lease receivable	8,200	-	-	-	-	-
Total other financing sources (uses)	<u>8,200</u>	<u>2,002,000</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>(130,640)</u>	<u>1,379,242</u>	<u>33,994</u>	<u>(360,654)</u>	<u>(50,676)</u>	<u>175,348</u>
Fund balance at beginning of year	3,281,328	184,568	74,195	1,374,731	1,414,536	330,802
Prior period adjustment	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 3,150,688</u>	<u>\$ 1,563,810</u>	<u>\$ 108,189</u>	<u>\$ 1,014,077</u>	<u>\$ 1,363,860</u>	<u>\$ 506,150</u>

Fire Protection District				Gravity Drainage District				
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 86,406	\$ 59,302	\$ 248,660	\$ 273,210	\$ 272,683	\$ 141,612	\$ 268,382	\$ 211,986	\$ 262,905
-	-	-	-	-	-	-	-	-
57,940	54,929	53,287	-	-	-	-	-	-
-	-	-	38,560	144,966	15,184	18,679	6,950	3,196
-	-	-	-	-	-	-	-	-
1,245	1,836	11,640	-	-	-	-	-	-
-	-	1,330	17,070	4,860	3,427	5,732	5,013	6,277
-	400	2,890	-	-	-	-	-	20,500
<u>145,591</u>	<u>116,467</u>	<u>317,807</u>	<u>328,840</u>	<u>422,509</u>	<u>160,223</u>	<u>292,793</u>	<u>223,949</u>	<u>292,878</u>
-	-	-	-	-	-	-	-	-
90,993	59,740	255,879	662,050	-	-	-	-	-
-	-	-	-	401,566	156,216	323,296	343,858	228,575
-	-	-	-	-	-	-	-	-
-	38,754	-	32,324	-	-	-	-	-
32,000	-	100,000	50,000	-	-	-	-	-
9,220	-	25,985	60,059	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>132,213</u>	<u>98,494</u>	<u>381,864</u>	<u>804,433</u>	<u>401,566</u>	<u>156,216</u>	<u>323,296</u>	<u>343,858</u>	<u>228,575</u>
-	-	-	-	-	-	-	-	-
<u>13,378</u>	<u>17,973</u>	<u>(64,057)</u>	<u>(475,593)</u>	<u>20,943</u>	<u>4,007</u>	<u>(30,503)</u>	<u>(119,909)</u>	<u>64,303</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,378	17,973	(64,057)	(475,593)	20,943	4,007	(30,503)	(119,909)	64,303
64,745	97,698	801,890	1,176,652	208,248	142,388	218,750	298,866	303,053
-	-	150,000	-	-	-	-	-	-
<u>\$ 78,123</u>	<u>\$ 115,671</u>	<u>\$ 887,833</u>	<u>\$ 701,059</u>	<u>\$ 229,191</u>	<u>\$ 146,395</u>	<u>\$ 188,247</u>	<u>\$ 178,957</u>	<u>\$ 367,356</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ 1,987,447	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Intergovernmental revenues	398,005	9,286	15,082	98,110	14,371
Charges for services	-	48,412	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	133	51,064	97	74	18
Sale of assets	-	3,979	-	-	-
Miscellaneous revenues	-	7,644	-	60	-
Total revenues	<u>398,138</u>	<u>2,107,832</u>	<u>15,179</u>	<u>98,244</u>	<u>14,389</u>
Expenditures					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	303,100	1,543,476	353	1,524	15,028
Capital outlay	72,895	721,197	15,082	96,800	-
Debt service:					
Principal retirement	-	400,000	-	-	-
Interest and fiscal charges	-	220,787	-	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>375,995</u>	<u>2,885,460</u>	<u>15,435</u>	<u>98,324</u>	<u>15,028</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,143</u>	<u>(777,628)</u>	<u>(256)</u>	<u>(80)</u>	<u>(639)</u>
Other financing sources (uses):					
Bond proceeds	-	-	-	-	-
Proceeds from lease receivable	-	-	-	-	-
Total other financing sources (uses)	<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	22,143	(777,628)	(256)	(80)	(639)
Fund balance at beginning of year	18,767	2,892,606	16,709	2,781	2,245
Prior period adjustment	-	-	-	-	-
Fund balance at end of year	<u>\$ 40,910</u>	<u>\$ 2,114,978</u>	<u>\$ 16,453</u>	<u>\$ 2,701</u>	<u>\$ 1,606</u>

Community Center and Playground District	Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1		
\$ 90,394	\$ -	\$ -	\$ -	\$ -
-	-	1,560	2,218,032	-
42,867	-	-	-	248,863
4,411	-	-	-	119,824
-	-	-	-	-
2,774	276	352	50,887	-
-	-	-	-	-
-	-	-	5,968	-
<u>140,446</u>	<u>276</u>	<u>1,912</u>	<u>2,274,887</u>	<u>368,687</u>
-	-	501	-	364,254
-	-	-	1,658,171	-
-	1	-	-	-
113,808	-	-	-	-
-	-	-	22,657	-
-	-	-	100,000	-
-	-	-	4,929	-
-	-	-	-	-
<u>113,808</u>	<u>1</u>	<u>501</u>	<u>1,785,757</u>	<u>364,254</u>
-	-	-	-	-
<u>26,638</u>	<u>275</u>	<u>1,411</u>	<u>489,130</u>	<u>4,433</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
26,638	275	1,411	489,130	4,433
150,756	24,099	22,162	2,672,339	-
-	-	-	197,907	28,462
<u>\$ 177,394</u>	<u>\$ 24,374</u>	<u>\$ 23,573</u>	<u>\$ 3,359,376</u>	<u>\$ 32,895</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Fire Protection District				
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4
Net change in fund balances - total governmental funds	\$ (130,640)	\$ 1,379,242	\$ 33,994	\$ (360,654)	\$ (50,676)
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.					
Capital outlay	577,363	271,143	37,547	501,266	293,237
Depreciation expense	(489,124)	(33,237)	(25,805)	(66,459)	(78,407)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	(8,200)	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-	-	-	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.					
Bond proceeds	-	(1,750,000)	-	-	-
Refunding bond proceeds	-	(252,000)	-	-	-
Current refunding of debt	-	252,000	-	-	-
Deferred bond issuance costs	-	35,475	-	-	-
Amortization of bond issuance costs	-	(1,084)	-	-	-
Principal payments	1,020,000	53,000	-	75,000	70,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Accounts payable	(806)	(277)	1,330	(162)	-
Accrued interest payable	16,915	(24,122)	-	910	1,560
Capital lease payable	54,605	43,320	-	-	-
Compensated absences	(28,129)	-	(1,096)	(1,017)	(44)
Change in net assets of governmental activities	<u>\$ 1,011,984</u>	<u>\$ (26,540)</u>	<u>\$ 45,970</u>	<u>\$ 148,884</u>	<u>\$ 235,670</u>

Fire Protection District					Gravity Drainage District				
No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 175,348	\$ 13,378	\$ 17,973	\$ (64,057)	\$ (475,593)	\$ 20,943	\$ 4,007	\$ (30,503)	\$ (119,909)	\$ 64,303
-	-	20,500	97,087	489,608	42,721	16,926	13,082	27,934	89,225
(84,535)	(9,987)	(120,484)	(21,471)	(29,400)	(41,092)	(26,078)	(41,404)	(33,554)	(37,167)
-	-	-	-	-	(32,052)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
85,000	32,000	-	100,000	50,000	-	-	-	-	-
(38,119)	-	(368)	-	(14,789)	(209)	3,303	-	-	1,020
1,604	417	-	2,153	658	-	-	-	-	-
-	-	-	-	13,896	-	-	-	-	-
-	-	-	(204)	749	(659)	189	(280)	(536)	72
<u>\$ 139,298</u>	<u>\$ 35,808</u>	<u>\$ (82,379)</u>	<u>\$ 113,508</u>	<u>\$ 35,129</u>	<u>\$ (10,348)</u>	<u>\$ (1,653)</u>	<u>\$ (59,105)</u>	<u>\$ (126,065)</u>	<u>\$ 117,453</u>

continued

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Net change in fund balances - total governmental funds	\$ 22,143	\$ (777,628)	\$ (256)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	72,894	752,455	-
Depreciation expense	(24,984)	(56,738)	-
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	-	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Bond proceeds	-	-	-
Refunding bond proceeds	-	-	-
Current refunding of debt	-	-	-
Deferred bond issuance costs	-	-	-
Amortization of bond issuance costs	-	-	-
Principal payments	-	400,000	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	-	2,289	-
Accrued interest payable	-	4,802	-
Capital lease payable	-	-	-
Compensated absences	-	(536)	-
Change in net assets of governmental activities	<u>\$ 70,053</u>	<u>\$ 324,644</u>	<u>\$ (256)</u>

Community Center and Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ (80)	\$ (639)	\$ 26,638	\$ 275	\$ 1,411	\$ 489,130	\$ 4,433
98,245	-	33,248	-	-	116,011	-
(374)	(2,578)	(1,869)	-	(2,427)	(165,502)	-
-	-	-	-	-	-	-
-	-	-	-	-	(8,170)	(25,298)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	100,000	-
-	-	(2,721)	-	-	(1,265)	890
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(1,323)	(1,655)
<u>\$ 97,791</u>	<u>\$ (3,217)</u>	<u>\$ 55,296</u>	<u>\$ 275</u>	<u>\$ (1,016)</u>	<u>\$ 528,881</u>	<u>\$ (21,630)</u>



SELECTED 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 financial statements, combining statements for the major and nonmajor discretely presented component units. 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 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. 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 6
- Fire Protection District No. 2 of Ward 8
- Recreation District No. 1 of Ward 4
- Calcasieu Parish Communications District

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 257,407	\$ 237,077	\$ 494,484
Investments	1,597,226	1,342,089	2,939,315
Receivables (net of allowances for uncollectibles):			
Taxes	3,827,190	703,095	4,530,285
Interest receivable	15,586	9,757	25,343
Lease receivable	16,400	-	16,400
Total assets	<u>\$ 5,713,809</u>	<u>\$ 2,292,018</u>	<u>\$ 8,005,827</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 163,041	\$ -	\$ 163,041
Accrued liabilities	89,891	-	89,891
Deferred revenues	3,890,177	711,394	4,601,571
Due to primary government	636	-	636
Total liabilities	<u>4,143,745</u>	<u>711,394</u>	<u>4,855,139</u>
 Fund balances:			
Reserved for debt service	-	1,580,624	1,580,624
Unreserved:			
Undesignated	1,570,064	-	1,570,064
Total fund balances	<u>1,570,064</u>	<u>1,580,624</u>	<u>3,150,688</u>
Total liabilities and fund balances	<u>\$ 5,713,809</u>	<u>\$ 2,292,018</u>	<u>\$ 8,005,827</u>

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 5,042,463	\$ 887,864	\$ 5,930,327
Intergovernmental revenues	124,489	275,065	399,554
Charges for services	31,703	-	31,703
Fines and forfeitures	105,330	-	105,330
Investment income	78,804	33,826	112,630
Sale of assets	8,425	-	225
Miscellaneous revenues	23,742	-	23,742
Total revenues	<u>5,414,936</u>	<u>1,196,755</u>	<u>6,603,511</u>
Expenditures			
Current:			
Culture and recreation	5,404,600	-	5,404,600
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	1,020,000	1,020,000
Interest and fiscal charges	-	317,751	317,751
Total expenditures	<u>5,404,600</u>	<u>1,337,751</u>	<u>6,742,351</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,356</u>	<u>(140,996)</u>	<u>(138,840)</u>
Other financing sources (uses)			
Proceeds from lease receivable	<u>8,200</u>	<u>-</u>	<u>8,200</u>
Total other financing sources (uses)	<u>8,200</u>	<u>-</u>	<u>8,200</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	18,556	(140,996)	(130,640)
Fund balance at beginning of year	1,543,308	1,721,620	3,264,928
Prior period adjustment	<u>16,400</u>	<u>-</u>	<u>16,400</u>
Fund balance at end of year	<u>\$ 1,578,264</u>	<u>\$ 1,580,624</u>	<u>\$ 3,150,688</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 4,783	\$ 16,225	\$ 210,118	\$ 231,126
Investments	29,631	102,713	1,330,205	1,462,549
Receivables (net of allowances for uncollectibles):				
Taxes	324,794	175,811	-	500,605
Interest receivable	435	659	8,332	9,426
Other receivables	318	-	-	318
Total assets	<u>\$ 359,961</u>	<u>\$ 295,408</u>	<u>\$ 1,548,655</u>	<u>\$ 2,204,024</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,185	\$ -	\$ 103,092	\$ 108,277
Accrued liabilities	8,105	-	-	8,105
Deferred revenues	332,360	179,950	-	512,310
Retainage payable	-	-	11,522	11,522
Total liabilities	<u>345,650</u>	<u>179,950</u>	<u>114,614</u>	<u>640,214</u>
Fund balances:				
Reserved for debt service	-	115,458	-	115,458
Unreserved:				
Undesignated	14,311	-	1,434,041	1,448,352
Total fund balances	<u>14,311</u>	<u>115,458</u>	<u>1,434,041</u>	<u>1,563,810</u>
Total liabilities and fund balances	<u>\$ 359,961</u>	<u>\$ 295,408</u>	<u>\$ 1,548,655</u>	<u>\$ 2,204,024</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 280,747	\$ 73,381	\$ -	\$ 354,128
Intergovernmental revenues	89,327	-	-	89,327
Investment income	2,999	1,652	6,675	11,326
Sale of assets	2,668	-	-	2,668
Miscellaneous revenues	2,576	-	-	2,576
Total revenues	<u>378,317</u>	<u>75,033</u>	<u>6,675</u>	<u>460,025</u>
Expenditures				
Current:				
Public safety	436,585	-	23,025	459,610.00
Debt service:				
Principal retirement	-	305,000	-	305,000.00
Interest and fiscal charges	-	18,564	-	18,564.00
Bond issuance costs	-	-	35,475	35,475.00
Capital outlay	-	-	264,134	264,134.00
Total expenditures	<u>436,585</u>	<u>323,564</u>	<u>322,634</u>	<u>1,082,783</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,268)</u>	<u>(248,531)</u>	<u>(315,959)</u>	<u>(622,758)</u>
Other financing sources (uses)				
Bond proceeds	-	252,000	1,750,000	2,002,000
Total other financing sources (uses)	<u>-</u>	<u>252,000</u>	<u>1,750,000</u>	<u>2,002,000</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	<u>(58,268)</u>	<u>3,469</u>	<u>1,434,041</u>	<u>1,379,242</u>
Fund balance at beginning of year	72,579	111,989	-	184,568
Fund balance at end of year	<u>\$ 14,311</u>	<u>\$ 115,458</u>	<u>\$ 1,434,041</u>	<u>\$ 1,563,810</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 44,859	\$ 28,872	\$ 67,938	\$ 141,669
Investments	280,000	182,781	433,736	896,517
Receivables (net of allowances for uncollectibles):				
Taxes	519,783	45,752	-	565,535
Interest receivable	7,159	1,189	2,776	11,124
Due from other governmental units	2,965	-	-	2,965
Total assets	<u>\$ 854,766</u>	<u>\$ 258,594</u>	<u>\$ 504,450</u>	<u>\$ 1,617,810</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 14,035	\$ -	\$ -	\$ 14,035
Accrued liabilities	531	-	-	531
Deferred revenues	541,728	47,439	-	589,167
Total liabilities	<u>556,294</u>	<u>47,439</u>	<u>-</u>	<u>603,733</u>
Fund balances:				
Reserved for debt service	-	211,155	-	211,155
Unreserved:				
Undesignated	298,472	-	504,450	802,922
Total fund balances	<u>298,472</u>	<u>211,155</u>	<u>504,450</u>	<u>1,014,077</u>
Total liabilities and fund balances	<u>\$ 854,766</u>	<u>\$ 258,594</u>	<u>\$ 504,450</u>	<u>\$ 1,617,810</u>

**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
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 785,861	\$ -	\$ 108,530	\$ 894,391
Intergovernmental revenues	170,915	46,968	-	217,883
Investment income	20,217	11,675	2,828	34,720
Miscellaneous revenues	-	-	-	-
Total revenues	<u>976,993</u>	<u>58,643</u>	<u>111,358</u>	<u>1,146,994</u>
Expenditures				
Current:				
Public safety	1,414,293	16	-	1,414,309
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	75,000	75,000
Interest and fiscal charges	-	-	18,339	18,339
Total expenditures	<u>1,414,293</u>	<u>16</u>	<u>93,339</u>	<u>1,507,648</u>
Excess (deficiency) of revenues over (under) expenditures	(437,300)	58,627	18,019	(360,654)
Fund balance at beginning of year	735,772	445,823	193,136	1,374,731
Fund balance at end of year	<u>\$ 298,472</u>	<u>\$ 504,450</u>	<u>\$ 211,155</u>	<u>\$ 1,014,077</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 106,987	\$ 24,304	\$ 62,843	\$ 194,134
Investments	677,299	153,859	397,805	1,228,963
Receivables (net of allowances for uncollectibles):				
Taxes	347,345	122,592	-	469,937
Interest receivable	4,406	1,055	3,076	8,537
Due from other governmental units	22,888	-	-	22,888
Total assets	\$ 1,158,925	\$ 301,810	\$ 463,724	\$ 1,924,459
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,789	\$ -	\$ 60,290	\$ 66,079
Accrued liabilities	7,622	-	-	7,622
Deferred revenues	350,357	122,928	-	473,285
Retainage payable	-	-	13,613	13,613
Total liabilities	363,768	122,928	73,903	560,599
Fund balances:				
Reserved for debt service	-	178,882	-	178,882
Unreserved:				
Undesignated	795,157	-	389,821	1,184,978
Total fund balances	795,157	178,882	389,821	1,363,860
Total liabilities and fund balances	\$ 1,158,925	\$ 301,810	\$ 463,724	\$ 1,924,459

**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
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 399,690	\$ 157,387	\$ -	\$ 557,077
Intergovernmental revenues	115,589	-	-	115,589
Charges for services	9,363	-	-	9,363
Investment income	10,759	3,097	7,379	21,235
Miscellaneous revenue	190,644	-	-	190,644
Total revenues	<u>726,045</u>	<u>160,484</u>	<u>7,379</u>	<u>893,908</u>
Expenditures				
Current:				
Public safety	538,418	-	70,076	608,494
Capital outlay	-	-	171,806	171,806
Debt service:				
Principal retirement	-	70,000	-	70,000
Interest and fiscal charges	-	94,284	-	94,284
Total expenditures	<u>538,418</u>	<u>164,284</u>	<u>241,882</u>	<u>944,584</u>
Excess (deficiency) of revenues over (under) expenditures	187,627	(3,800)	(234,503)	(50,676)
Fund balance at beginning of year	<u>607,530</u>	<u>182,682</u>	<u>624,324</u>	<u>1,414,536</u>
Fund balance at end of year	<u>\$ 795,157</u>	<u>\$ 178,882</u>	<u>\$ 389,821</u>	<u>\$ 1,363,860</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 60,182	\$ 7,911	\$ 2,296	\$ 70,389
Investments	380,980	50,077	14,529	445,586
Receivables (net of allowances for uncollectibles):				
Taxes	276,062	118,076	-	394,138
Interest receivable	2,641	429	142	3,212
Total assets	\$ 719,865	\$ 176,493	\$ 16,967	\$ 913,325
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,878	\$ -	\$ -	\$ 9,878
Deferred revenues	279,065	118,232	-	397,297
Total liabilities	288,943	118,232	-	407,175
Fund balances:				
Reserved for debt service	-	58,261	-	58,261
Unreserved:				
Undesignated	430,922	-	16,967	447,889
Total fund balances	430,922	58,261	16,967	506,150
Total liabilities and fund balances	\$ 719,865	\$ 176,493	\$ 16,967	\$ 913,325

**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
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 352,080	\$ 150,235	\$ -	\$ 502,315
Intergovernmental revenues	30,608	-	-	30,608
Investment income	6,915	2,473	408	9,796
Sale of assets	736	-	-	736
Miscellaneous revenues	20	-	-	20
Total revenues	<u>390,359</u>	<u>152,708</u>	<u>408</u>	<u>543,475</u>
Expenditures				
Current:				
Public safety	214,914	-	432	215,346
Capital outlay	-	-	15,385	15,385
Debt service:				
Principal retirement	-	85,000	-	85,000
Interest and fiscal charges	-	52,396	-	52,396
Total expenditures	<u>214,914</u>	<u>137,396</u>	<u>15,817</u>	<u>368,127</u>
 Excess (deficiency) of revenues over (under) expenditures	 175,445	 15,312	 (15,409)	 175,348
 Fund balance at beginning of year	 <u>255,477</u>	 <u>42,949</u>	 <u>32,376</u>	 <u>330,802</u>
Fund balance at end of year	<u>\$ 430,922</u>	<u>\$ 58,261</u>	<u>\$ 16,967</u>	<u>\$ 506,150</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 321	\$ 10,712	\$ 11,033
Investments	2,033	67,816	69,849
Receivables (net of allowances for uncollectibles):			
Taxes	28,747	28,248	56,995
Interest receivable	34	435	469
Total assets	<u>\$ 31,135</u>	<u>\$ 107,211</u>	<u>\$ 138,346</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,827	\$ -	\$ 1,827
Deferred revenues	29,395	29,001	58,396
Total liabilities	<u>31,222</u>	<u>29,001</u>	<u>60,223</u>
 Fund balances:			
Reserved for debt service	-	78,210	78,210
Unreserved:			
Undesignated	(87)	-	(87)
Total fund balances	<u>(87)</u>	<u>78,210</u>	<u>78,123</u>
Total liabilities and fund balances	<u>\$ 31,135</u>	<u>\$ 107,211</u>	<u>\$ 138,346</u>

**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
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 40,682	\$ 45,724	\$ 86,406
Intergovernmental revenues	57,940	-	57,940
Investment income	218	1,027	1,245
Total revenues	<u>98,840</u>	<u>46,751</u>	<u>145,591</u>
Expenditures			
Current:			
Public safety	90,993	-	90,993
Debt service:			
Principal retirement	-	32,000	32,000
Interest and fiscal charges	-	9,220	9,220
Total expenditures	<u>90,993</u>	<u>41,220</u>	<u>132,213</u>
Excess (deficiency) of revenues over (under) expenditures	7,847	5,531	13,378
Fund balance at beginning of year	<u>(7,934)</u>	<u>72,679</u>	<u>64,745</u>
Fund balance at end of year	<u>\$ (87)</u>	<u>\$ 78,210</u>	<u>\$ 78,123</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 95,450	\$ 15,854	\$ 111,304
Investments	602,969	100,365	703,334
Receivables (net of allowances for uncollectibles):			
Taxes	82,804	88,844	171,648
Interest receivable	4,255	651	4,906
Due from primary government	75,000	-	75,000
Due from other governmental units	797	-	797
Total assets	<u>\$ 861,275</u>	<u>\$ 205,714</u>	<u>\$ 1,066,989</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,185	\$ -	\$ 3,185
Accrued liabilities	690	-	690
Deferred revenues	83,171	87,781	170,952
Retainage payable	4,328	-	4,328
Total liabilities	<u>91,374</u>	<u>87,781</u>	<u>179,155</u>
Fund balances:			
Reserved for debt service	-	117,933	117,933
Unreserved:			
Undesignated	769,900	-	769,900
Total fund balances	<u>769,900</u>	<u>117,933</u>	<u>887,833</u>
Total liabilities and fund balances	<u>\$ 861,274</u>	<u>\$ 205,714</u>	<u>\$ 1,066,988</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 119,553	\$ 129,107	\$ 248,660
Intergovernmental revenues	53,287	-	53,287
Investment income	10,344	1,296	11,640
Sale of assets	1,330	-	1,330
Miscellaneous revenue	<u>2,890</u>	<u>-</u>	<u>2,890</u>
Total revenues	<u>187,404</u>	<u>130,403</u>	<u>317,807</u>
Expenditures			
Current:			
Public safety	255,879	-	255,879
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	<u>-</u>	<u>25,985</u>	<u>25,985</u>
Total expenditures	<u>255,879</u>	<u>125,985</u>	<u>381,864</u>
Excess (deficiency) of revenues over (under) expenditures	(68,475)	4,418	(64,057)
Fund balance at beginning of year	688,375	113,515	801,890
Prior period adjustment	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Fund balance at end of year	<u>\$ 769,900</u>	<u>\$ 117,933</u>	<u>\$ 887,833</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 26,022	\$ 6,133	\$ 87,884	\$ 120,039
Investments	164,089	38,820	556,310	759,219
Receivables (net of allowances for uncollectibles):				
Taxes	122,445	69,005	-	191,450
Interest receivable	1,243	383	4,272	5,898
Due from primary government	6,900	-	-	6,900
Total assets	\$ 320,699	\$ 114,341	\$ 648,466	\$ 1,083,506
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,684	\$ -	\$ 179,020	\$ 188,704
Accrued liabilities	949	-	-	949
Deferred revenues	122,972	69,822	-	192,794
Total liabilities	133,605	69,822	179,020	382,447
Fund balances:				
Reserved for debt service	-	44,519	-	44,519
Unreserved:				
Undesignated	187,094	-	469,446	656,540
Total fund balances	187,094	44,519	469,446	701,059
Total liabilities and fund balances	\$ 320,699	\$ 114,341	\$ 648,466	\$ 1,083,506

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 172,461	\$ 100,749	\$ -	\$ 273,210
Intergovernmental revenues	38,560	-	-	38,560
Investment income	4,201	1,559	11,310	17,070
Total revenues	<u>215,222</u>	<u>102,308</u>	<u>11,310</u>	<u>328,840</u>
Expenditures				
Current:				
Public safety	164,232	-	497,818	662,050
Capital outlay	-	-	32,324	32,324
Debt service:				
Principal retirement	-	50,000	-	50,000
Interest and fiscal charges	-	60,059	-	60,059
Total expenditures	<u>164,232</u>	<u>110,059</u>	<u>530,142</u>	<u>804,433</u>
Excess (deficiency) of revenues over (under) expenditures	50,990	(7,751)	(518,832)	(475,593)
Fund balance at beginning of year	<u>136,104</u>	<u>52,270</u>	<u>988,278</u>	<u>1,176,652</u>
Fund balance at end of year	<u>\$ 187,094</u>	<u>\$ 44,519</u>	<u>\$ 469,446</u>	<u>\$ 701,059</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 244,783	\$ 42,055	\$ 97,431	\$ 384,269
Investments	1,505,460	266,225	-	1,771,685
Receivables (net of allowances for uncollectibles):				
Taxes	1,176,845	613,521	-	1,790,366
Interest receivable	11,136	1,872	-	13,008
Total assets	\$ 2,938,224	\$ 923,673	\$ 97,431	\$ 3,959,328
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 23,948	\$ -	\$ 2,888	\$ 26,836
Accrued liabilities	22,041	-	-	22,041
Deferred revenues	1,179,686	615,787	-	1,795,473
Total liabilities	1,225,675	615,787	2,888	1,844,350
Fund balances:				
Reserved for debt service	-	307,886	-	307,886
Unreserved:				
Undesignated	1,712,549	-	94,543	1,807,092
Total fund balances	1,712,549	307,886	94,543	2,114,978
Total liabilities and fund balances	\$ 2,938,224	\$ 923,673	\$ 97,431	\$ 3,959,328

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 1,267,472	\$ 719,975	\$ -	\$ 1,987,447
Intergovernmental revenues	9,286	-	-	9,286
Charges for services	48,412	-	-	48,412
Investment income	34,902	8,349	7,813	51,064
Sale of assets	3,979	-	-	3,979
Miscellaneous revenues	7,644	-	-	7,644
Total revenues	<u>1,371,695</u>	<u>728,324</u>	<u>7,813</u>	<u>2,107,832</u>
Expenditures				
Current:				
Recreation	1,316,390	-	227,086	1,543,476
Capital outlay	-	-	721,197	721,197
Debt service:				
Principal retirement	-	400,000	-	400,000
Interest and fiscal charges	-	220,787	-	220,787
Total expenditures	<u>1,316,390</u>	<u>620,787</u>	<u>948,283</u>	<u>2,885,460</u>
Excess (deficiency) of revenues over (under) expenditures	55,305	107,537	(940,470)	(777,628)
Fund balance at beginning of year	<u>1,657,244</u>	<u>200,349</u>	<u>1,035,013</u>	<u>2,892,606</u>
Fund balance at end of year	<u>\$ 1,712,549</u>	<u>\$ 307,886</u>	<u>\$ 94,543</u>	<u>\$ 2,114,978</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2003

	General Fund
ASSETS	
Cash and cash equivalents	\$ 391,347
Investments	2,477,469
Interest receivable	16,200
Other receivables	344,543
Notes receivable	<u>182,898</u>
Total assets	<u>\$ 3,412,457</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 29,486
Accrued liabilities	<u>23,595</u>
Total liabilities	<u>53,081</u>
 Fund balances:	
Unreserved:	
Undesignated	<u>3,359,376</u>
Total fund balances	<u>3,359,376</u>
Total liabilities and fund balances	<u>\$ 3,412,457</u>

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Charges for services	\$ 2,218,032	\$ -	\$ 2,218,032
Investment income	50,252	635	50,887
Miscellaneous revenues	5,968	-	5,968
Total revenues	<u>2,274,252</u>	<u>635</u>	<u>2,274,887</u>
Expenditures			
Current			
Public safety	1,658,171	-	1,658,171
Capital outlay	22,657	-	22,657
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	-	4,929	4,929
Total expenditures	<u>1,680,828</u>	<u>104,929</u>	<u>1,785,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>593,424</u>	<u>(104,294)</u>	<u>489,130</u>
Other financing sources (uses):			
Operating transfers in	-	83,246	83,246
Operating transfers out	<u>(83,246)</u>	<u>-</u>	<u>(83,246)</u>
Total other financing sources (uses)	<u>(83,246)</u>	<u>83,246</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	510,178	(21,048)	489,130
Fund balance at beginning of year	2,651,291	21,048	2,672,339
Prior period adjustment	<u>197,907</u>	<u>-</u>	<u>197,907</u>
Fund balance at end of year	<u>\$ 3,359,376</u>	<u>\$ -</u>	<u>\$ 3,359,376</u>



STATISTICAL SECTION

STATISTICAL SECTION

This section, which is composed of accounting and non-accounting data, is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

**CALCASIEU PARISH POLICE JURY
GOVERNMENTAL FUND TYPE EXPENDITURES BY FUNCTION (1)
PRIMARY GOVERNMENT
LAST TEN YEARS**

Year	General Government	Public Safety	Public Works	Sanitation	Health and Welfare	Culture and Recreation
2003	\$ 11,088,953	\$ 8,260,850	\$ 10,603,484	\$ 3,333,056	\$ 8,310,707	\$ 503,850
2002	9,328,804	7,817,719	9,628,546	3,435,583	8,584,289	438,884
2001	8,294,717	7,315,272	9,195,624	3,388,250	7,301,090	464,576
2000	7,780,353	7,404,595	9,675,205	3,294,873	5,498,810	398,368
1999	7,495,578	6,376,762	8,801,268	2,878,592	6,356,752	414,637
1998	7,619,043	5,910,712	9,233,260	3,017,780	7,386,297	358,528
1997	7,349,223	4,974,854	9,908,987	3,081,484	7,441,995	337,769
1996	6,577,240	4,486,336	8,192,292	2,181,287	6,464,883	344,245
1995	8,185,927	4,306,796	7,560,323	2,083,607	7,224,153	341,966
1994	7,930,821	4,106,158	8,699,901	1,851,473	7,841,608	328,489

(1) Includes expenditures of General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

(2) The miscellaneous functions is used for items which cannot be properly classified under the other ten functions.

(3) In compliance with Governmental Accounting Standards Board Statement 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," transfers to discretely presented component units previously classified as other uses have been re-classified as intergovernmental expenditures.

Table 1

	Economic Development & Assistance		Debt Service		Intergovern- mental		Capital Outlay		Miscellaneous (2)		Total
S	4,780,323	S	98,299	S	6,577,793 (3)	S	15,764,190	\$	-	\$	69,321,505
	4,356,278		3,879,976		2,716,023		17,392,152		86,057		67,664,311
	3,931,434		4,102,146		3,234,622		12,986,088		150,832		60,364,651
	3,495,798		4,526,135		6,914,491		9,052,940		203,447		58,245,015
	3,577,973		4,409,278		4,529,773		22,092,197		205,593		67,138,403
	3,366,305		4,658,898		1,028,222		15,804,051		178,010		58,561,106
	3,008,369		4,793,072		878,179		17,200,166		131,782		59,105,880
	3,119,609		3,167,809		978,817		16,341,869		112,844		51,967,231
	3,336,200		1,360,651		476,097		20,378,451		105,744		55,359,915
	3,413,871		1,265,579		42,172		18,692,044		211,424		54,383,540

**CALCASIUE PARISH POLICE JURY
GOVERNMENTAL FUND TYPE REVENUES BY SOURCE (1)
PRIMARY GOVERNMENT
LAST TEN YEARS**

Year	Taxes	Licenses & Permits	Inter - Governmental	Charges for Services	Fines and Forfeitures	Interest
2003	\$ 42,248,908	\$ 1,447,884	\$ 16,044,293	\$ 2,858,279	\$ 1,340,160	\$ 1,946,591
2002	46,003,212	1,317,260	14,310,301	2,314,514	1,111,291	6,122,786
2001	43,454,553	1,181,031	11,763,582	1,852,876	1,142,174	7,222,742
2000	43,769,268	1,197,084	10,379,676	1,685,457	992,814	9,233,777
1999	41,881,524	1,199,641	12,558,345	1,447,611	1,269,399	3,845,400
1998	43,008,481	1,259,027	12,322,997	1,395,716	1,026,501	6,513,465
1997	43,084,809	1,196,113	12,656,298	1,679,519	1,213,900	5,492,130
1996	47,649,227	1,226,155	11,095,401	1,516,221	1,167,406	4,468,640
1995	38,074,553	1,075,284	11,418,400	1,277,685	1,312,481	3,771,880
1994	33,685,401	1,031,753	12,380,272	1,730,815	2,280,542	2,493,787

(1) Includes revenues of the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

Table 2

Gaming Revenues	Miscellaneous Revenues	Total
\$ 10,299,558	\$ 442,944	\$ 76,628,617
9,952,673	995,613	82,127,650
7,251,212	1,889,321	75,757,491
7,126,322	1,739,570	76,123,968
8,067,460	1,497,257	71,766,637
6,585,766	1,498,331	73,610,284
5,334,980	1,251,812	71,909,561
4,892,047	1,129,028	73,144,125
3,113,956	1,576,388	61,620,627
490,268	1,714,261	55,807,099

**CALCASIEU PARISH POLICE JURY
GENERAL FUND TYPE TAX REVENUES BY SOURCE
PRIMARY GOVERNMENT
LAST TEN YEARS**

Year	General Property Taxes	Sales Tax	Other Taxes	Total
2003	\$ 19,412,783	\$ 22,454,091	\$ 382,034	\$ 42,248,908
2002	19,002,589	26,696,163	304,460	46,003,212
2001	17,766,142	25,298,085	390,326	43,454,553
2000	16,939,103	26,543,981	286,184	43,769,268
1999	16,383,114	25,201,737	296,673	41,881,524
1998	16,009,523	26,699,339	299,619	43,008,481
1997	15,666,826	27,138,353	279,630	43,084,809
1996	14,554,197	32,809,687	285,343	47,649,227
1995	13,877,156	23,954,890	242,507	38,074,553
1994	12,222,407	21,217,458	245,536	33,685,401

Table 3

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

Year	Levy	Supple- mental	Reductions	Adjusted Levy	Unpaid	Collected	Percent Collected
2003	\$ 19,937,591	\$ 14,941	\$ 109,223	\$ 20,195,058	\$ 413,320	\$ 19,776,998	97.93%
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%

(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.

(5) Source: Calcasieu Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of Calcasieu



**CALCASIEU PARISH POLICE JURY
 ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS**

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
2003	\$ 1,271,946,840	\$ 12,719,468,400	10%
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%

(1) Source: Calcasieu Parish Assessor's Office

**CALCASIEU PARISH POLICE JURY
PROPERTY TAX MILLAGE RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS**

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection	Gravity Drainage
2003	25.94	307.66	7.09	15.83	176.29	71.17
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

(1) Source: Calcasieu Parish Assessor's Office

(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
69.15	5.25	49.98	50.87	8.82	788.05
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

**CALCASIEU PARISH POLICE JURY
PRINCIPAL TAXPAYERS
DECEMBER 31, 2003**

Taxpayer	Type of Business	2003 Assessed Valuation	Percentage of Total Assessed Valuation
Entergy Gulf States, Inc.	Utility	\$ 62,573,670	4.92%
Conoco, Inc.	Refinery	42,065,970	3.31%
PPG Industries, Inc.	Chemical Plant	35,385,470	2.78%
Sasol North America, Inc.	Chemical Plant	19,021,760	1.50%
Bellsouth Telecommunication	Utility	16,762,920	1.32%
Citgo Petroleum Corporation	Refinery	15,785,810	1.24%
Lyondell Chemical Worldwide	Chemical Plant	13,109,030	1.03%
Basell USA, Inc	Chemical Plant	11,456,720	0.90%
Westlake Petrochemicals, Inc.	Chemical Plant	11,063,930	0.87%
Hibernia National Bank	Banking	10,287,620	0.81%
Total for principal taxpayers		237,512,900	18.67%
Total for all other taxpayers		<u>1,034,433,940</u>	<u>81.33%</u>
Total for all taxpayers		<u>\$ 1,271,946,840</u>	<u>100.00%</u>

(1) Source: Calcasieu Parish Assessor's Office

**CALCASIEU PARISH POLICE JURY
SPECIAL ASSESSMENTS BILLING AND COLLECTIONS
LAST TEN YEARS**

Fiscal Year	Special Assessment Billings	Special Assessment Collected (1)
2003	\$ 237,949	\$ 81,621
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

(1) Includes prepayments.

**CALCASIEU PARISH POLICE JURY
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2003**

Assessed Valuations:		
Assessed value	\$	883,350,110
Add back: exempt property		<u>388,596,730</u>
Total assessed value	\$	<u>1,271,946,840</u>
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		127,194,684
Debt applicable to limitation:		
Total bonded debt	\$	678,552
Less: Special assessment bonds		(118,147)
Revenue bonds		<u>(201,024)</u>
Total debt applicable to limitation		<u>359,381</u>
Legal Debt Margin	\$	<u>126,835,303</u>

**CALCASIEU PARISH POLICE JURY
RATIO OF NET BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS**

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
2003	184,693	\$ 1,271,946,840	\$ 359,382	\$ 161,488	\$ 197,894	0.02%	\$ 1
2002	184,279	1,230,077,780	386,850	138,673 (1)	248,177	0.02%	1
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

(1) Component units previously disclosed as discretely presented, are reflected as blended component units beginning in 2002.

**CALCASIUE PARISH POLICE JURY
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
 GENERAL BONDED DEBT TO TOTAL GOVERNMENTAL EXPENDITURES
 LAST TEN YEARS**

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Expenditures	Ratio of Debt Service to Total General Expenditures
2003	\$ 85,772	\$ 12,527	\$ 98,299	\$ 69,321,505	0.00%
2002	3,818,272	61,704	3,879,976	67,664,311	5.73%
2001	3,843,887	258,259	4,102,146	60,364,651	6.80%
2000	3,996,814	529,321	4,526,135	58,245,015	7.77%
1999	3,839,433	569,845	4,409,278	67,138,403	6.57%
1998	3,837,678	821,220	4,658,898	58,561,106	7.96%
1997	3,846,266	946,746	4,793,012	59,105,880	8.11%
1996	2,116,117	1,051,692	3,167,809	51,967,231	6.10%
1995	159,600	1,201,051	1,360,651	55,359,915	2.46%
1994	335,398	930,181	1,265,579	54,383,540	2.33%

**CALCASIEU PARISH POLICE JURY
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
GENERAL OBLIGATION BONDS
DECEMBER 31, 2003**

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Amount Applicable to Parish</u>
Direct:			
Calcasieu Parish Police Jury	\$ 359,382	100%	\$ 359,382
Calcasieu Parish Police Jury	-		-
Discrete Component Units	<u>30,738,000</u>	100%	<u>30,738,000</u>
Total Direct Debt	31,097,382		31,097,382
Overlapping:			
Calcasieu Parish School Board	165,299,434	100%	165,299,434
Cities	<u>8,276,107</u>	100%	<u>8,276,107</u>
Total Overlapping Debt	<u>173,575,541</u>		<u>173,575,541</u>
Total Debt	<u>\$ 204,672,923</u>		<u>\$ 204,672,923</u>

(1) *Cities* includes Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

**CALCASIEU PARISH POLICE JURY
DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

Fiscal Year	Population	Per Capita Income	Median Age	Number of School Age Children	Public School Enrollment	Unemployment Rate
2003	184,693	\$ 22,794	35	35,336	31,909	5.70%
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%

(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**

Fiscal Year	<u>Commercial Construction</u>		<u>Residential Construction</u>		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
2003	131	\$ 28,472,599	883	\$ 64,396,121	\$ 1,844,059,000	\$ 8,833,501,100
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

- (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, 2003**

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	967
Miles of parish roads:	
Paved road miles	1,095
Unpaved road miles	103
Total road miles	1,198
Number of bridges (estimate)	170
Parks and recreation:	
Number of parks	13
Park acreage (estimate)	233
Number of boat launching ramps	19
Public libraries:	
Number of library branches	14
Number of books, videos, books-on-tape	406,811
Annual circulation	1,091,140

CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2003

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GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

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. Brent Clement, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2003, and have issued our report thereon dated July 20, 2004. 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 Police Jury, 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 notes a discretely presented component unit's auditors included an explanatory paragraph in their report about the component unit continuing as a going concern.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and 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 2003-7 through 2003-8. Item 2003-8 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 2003-8 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 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 financial statements. Reportable conditions are described in the accompanying Schedule 2b as items 2003-1 to 2003-6. We also noted matters involving the internal control over financial reporting that we have reported to management of the Calcasieu Parish Police Jury, in a separate letter dated July 20, 2004.

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 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 2003-1 to 2003-5 to be material weaknesses. Item 2003-6 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 2003-6 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ann Schram SAC LHA

July 20, 2004



REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mr. Brent Clement, 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, 2003. 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 financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which received \$1,052,155 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2003. Our audit described below did not include the operations of these component units since these entities engaged other auditors to perform an audit of their financial statements in accordance with OMB Circular A-133, where applicable.

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.

In our opinion, 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, 2003.

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 the 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 2003-9 through 2003-13.

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 the 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 conditions described above, we consider items 2003-9 to 2003-13 of Schedule 2c to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2003, and have issued our report thereon dated July 20, 2004. Our audit was made for the purpose of forming an opinion on the 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 financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Jim Schram & Co LPA

July 20, 2004

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
<u>U.S. Department of Agriculture (Note C)</u>		
Day Care Program (LA Dept. of Education)	10.558	\$ 217,401
Louisiana Job Employment Training (LA Dept. of Social Services)	10.561	149,480
National School Lunch (LA Dept. of Education)	10.555	39,943
<u>U.S. Department of Housing and Urban Development (Note D)</u>		
Section 8 Rental Voucher Program	14.871	2,756,294
<u>U.S. Department of Labor (Notes E & S)</u>		
Workforce Incentive Act:		
Adult	17.258	1,082,238
Youth	17.259	1,162,496
Dislocated Workers	17.260	621,337
Welfare to Work (LA Dept. of Labor)	17.253	6,974
<u>U.S. Department of Health and Human Services (Note F)</u>		
Community Services Block Grant (LA Dept. of Labor)	93.569	364,390

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
Low-Income Home Energy Assistance Program & Temporary Assistance for Needy Families (LA Dept. of Social Services & LA Housing Finance Agency)	93.568	173,314
Truancy Assessment and Service Center (LA Judicial Branch)	93.558	254,987
Drug Court Grant (LA Judicial Branch)	93.558	96,737
Job Access Reverse Commute (JARC) (LA Dept. of Social Services)	93.558	220,960
<u>Federal Emergency Management Agency (Note G)</u>		
Flood Mitigation Assistance Project #FMA 02-019-0001 (LA Office of Emergency Preparedness)	83.536 & 97.029	165,607
DMA 2000 Hazard Mitigation Assistance Project #FMA 1437-019-0001 (LA Office of Home Security & Emergency Preparedness)	83.557	17,500
Supplemental Planning Grant (LA Office of Emergency Preparedness)	83.544	2,879

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
<u>Corporation for National and Community Service (Note H)</u>		
Retired Senior Volunteer Program (RSVP)	94.002	30,335
<u>U.S. Department of Justice (Notes I & S)</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Family Strengthening	16.540	2,607
Domestic Violence Prosecution M01-6-001, M00-6-001, M02-6-001	16.588	71,146
Severe Child Abuse C02-6-011	16.575	34,374
School Resource Officer (SRO) Training J01-8-004	16.540	28,114
Drug Court Treatment	16.585	174,579
CVA Grant (Child Abuse)	16.575	26,734
FINS (Family Strengthening)	16.575	21,711
Title V - Mental Health (Family Strengthening)	16.548	32,439
Juvenile Accountability Incentive Block Grants (Construction Detention)	16.523	26,672

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
Child Advocacy - FINS	16.575	35,610
<u>U.S. Department of Homeland Security (Note J)</u>		
Regional Response Grant (LA Office of Emergency Preparedness)	97.051	14,562
Iowa Exercise Grant (LA Office of Emergency Preparedness)	97.006	4,000
Emergency Management Performance Grant (EMPG) 10/03 - 9/04 (LA Office of Home Security & Emergency Preparedness)	83.552	13,195
Emergency Management Performance Grant (EMPG) 10/02 - 9/03 (LA Office of Home Security & Emergency Preparedness)	83.552	137,063
EMPG Enhanced HAZMAT (LA Office of Emergency Preparedness)	83.552	1,035
Chemical Weapons Exercise Grant (LA Office of Emergency Preparedness)	97.006	1,640
Risk Assessment Workshop (LA Office of Emergency Preparedness)	97.006	414

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
Homeland Security Regional Exercise (LA Office of Emergency Preparedness)	97.006	387
Community Emergency Response Team Grant (LA Office of Home Security & Emergency Preparedness)	83.564	12,491
<u>U.S. National Park Service, Department of Interior (Note K)</u>		
Intracoastal Park Acquisition	15.916	88,150
<u>U.S. Department of Transportation (Note L)</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	140,972
Rural Transportation (LA Dept. of Transportation)	20.509	88,078
Public Transportation Capital Assistance (LA Dept. of Transportation)	20.500	109,637
<u>U.S. Army Corps of Engineers (Note M)</u>		
Calcasieu Ship Channel	12.109	50,000

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
<u>U.S. Department of Commerce (Note N)</u>		
National Oceanic & Atmospheric Administration		
Coastal Zone Management (through the Louisiana Department of Natural Resources)	11.419	38,701
Coastal Impact	11.419	290,728
Calcasieu Parish Police Jury Primary Government Totals		\$ 8,797,911

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 O)

Water and Waste Disposal
Systems for Rural Communities
Loan Program

10.770

270,406

Fire Protection District No. 2 of Ward 3
Fire Protection District No. 1 of Ward 6

U.S. Department of
Agriculture (Note P)

Rural Community Fire
Protection Program
(LA Dept. of Agriculture)

10.664

3,762

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2003

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended December 31, 2003 (Note B)
Fire Protection District No. 2 of Ward 4		
<u>U.S. Department of Interior (Note Q)</u>		
Fish and Wildlife Service, Rural Fire Assistance	15.228	3,358
<u>Federal Emergency Management Agency (Note R)</u>		
Assistance to Firefighters Grant	83.554	19,530
Total Component Unit Assistance		\$ 297,056

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

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 full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements 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 2003 for the following programs:

1. Day Care Program: \$216,455 during 2003. An additional accrual of \$17,434 was made for 2003 and a reversal of a 2002 receivable of \$16,488 was recorded.
2. LAJET: \$135,076 in revenue in 2003. An additional \$26,533 was set up as a receivable at the end of 2003 and \$12,129 in receipts was reversed for the 2002 receivable previously set up.
3. National School Lunch: \$39,917 during 2003. An additional accrual of \$3,066 was made for 2003 and a reversal of a 2002 receivable of \$3,040 was recorded.

Note D: The Police Jury received \$2,731,396 in cash from the U. S. Department of Housing and Urban Development. The program recorded a receivable of \$25,780 in 2003 for funds received in 2004 for the program and a reversal of the 2002 receivable of \$882.

Note E: The Police Jury received \$1,075,547; \$1,155,334; \$617,419 and \$6,900 in 2003 for the WIA - Adult, WIA - Youth, WIA - Dislocated Workers and Welfare to Work programs, respectively. An accrual of a 2003 receivable of \$6,691; \$7,162; \$3,918 and \$74 were recorded

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

for the WIA - Adult, WIA - Youth, WIA - Dislocated Workers and Welfare to Work programs, respectively. See Note S for payments to subrecipients.

Note F: The Police Jury received grant funds from the U. S. Department of Health and Human Services in 2003 for the following programs:

1. CSBG: \$370,515 during 2003. A reversal of a 2002 receivable of \$6,125 was recorded.
2. LIHEAP & TANF: \$266,352 during 2003. A reversal of a 2002 receivable of \$93,038 was recorded.
3. TASC: \$243,033 during 2003. A receivable of \$67,010 for 2003 and a reversal of 2002 receivable of \$55,056 were recorded.
5. Drug Court Grant: \$112,228 in 2003. A receivable of \$920 for 2003 and a reversal of a 2002 receivable of \$16,411 were recorded.
6. JARC: \$161,412 in 2003. A receivable of \$59,548 for 2003 was recorded.

Note G: The Police Jury received grant funds from the Federal Emergency Management Agency in 2003 for the following programs:

1. Flood Mitigation Assistance Program: \$155,797 in 2003. A 2003 receivable of \$9,810 was recorded.
2. DMA 2000 Hazard Mitigation Plan: \$28,125 during 2003. Of this amount, \$10,625 was drawn in advance of expenditures and recorded as deferred revenues.
3. Supplemental Planning Grant: \$2,879 in 2003.
4. Hurricane Lili: \$100,478 during 2003. A reversal of 2002 receivable of \$69,884 was recorded. Expenditures of \$30,594 for 2002 were not reflected on the 2002 Schedule of Expenditures of Federal Awards and a receivable and payable were not recorded in 2002 for this amount. Since the \$30,594 is 2002 expenditures, this amount is not reflected on the 2003 Schedule of Expenditures of Federal Awards.

Note H: The Police Jury received grant funds in the amount of \$45,296 in 2003 from the Corporation for National and Community Services for RSVP program. A receivable of \$7,194 was recorded for 2003 and a reversal of \$22,155 for 2002 receivable were recorded.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

Note I: The Police Jury received grant funds in 2003 from the U. S. Department of Justice for the following programs:

1. Family Strengthening: \$5,135 in 2003. A receivable of \$2,607 for 2003 and the reversal of the 2002 receivable of \$5,135 were recorded.
2. Domestic Violence Prosecution: \$61,990 in 2003. A receivable for 2003 of \$14,415 and a reversal of 2002 receivable of \$5,259 were recorded. See Note S for payments to subrecipient.
3. Severe child Abuse: \$22,916 during 2003. A receivable in the amount of \$11,458 for 2003 was recorded
4. SRO Training: \$28,114 during 2003.
5. Drug Court Treatment: \$176,588 during 2003. A receivable of \$52,935 for 2003 and a reversal of 2002 receivable of \$54,944 were recorded.
6. CVA Grant (Child Abuse): \$22,620 during 2003. A receivable of \$6,264 for 2003 and the reversal of the 2002 receivable of \$2,150 were recorded.
7. FINS (Family Strengthening): \$18,929 during 2003. A receivable of \$4,196 for 2003 and the reversal of the 2002 receivable of \$1,414 were recorded.
8. Title V - Mental Health Court (Family Strengthening): \$33,216 in 2003. A receivable of \$5,805 for 2003 and the reversal of the 2002 receivable of \$6,582 were recorded.
9. JABI Grant: \$27,537 in 2003. A receivable of \$2,207 for 2003 and the reversal of the 2002 receivable of \$3,072 were recorded.
10. Child Advocacy - FINS: \$35,212 in 2003. A receivable was recorded in the amount of \$3,210 for 2003 and the reversal of a 2002 receivable in the amount of \$2,812 were recorded.

Note J: The Police Jury received grant funds in 2003 from the U. S. Department of Homeland Security for the following programs:

1. Regional Response Plan: None in 2003. A receivable for 2003 in the amount of \$14,562 for the amounts received in 2004.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

2. Iowa Exercise Grant: None in 2003. A receivable for 2003 in the amount of \$4,000 for the amounts received in 2004.
3. Emergency Management Grant:
 - a. Grant year 10/03 - 9/04 - None in 2003. A receivable for 2003 in the amount of \$13,195 for the amounts received in 2004.
 - b. Grant year 10/02 - 9/03 - \$108,420 in 2003. A receivable for 2003 in the amount of \$28,643 was recorded.
4. EMPG Enhanced HAZMAT: \$1,035 in 2003.
5. Chemical Weapons Exercise Grant: \$1,640 in 2003.
6. Risk Assessment Workshop: \$414 in 2003.
7. Homeland Security Regional Exercise: \$387 in 2003.
8. Community Emergency Response Team Grant: None in 2003. A receivable for 2003 in the amount of \$12,491 for the amounts received in 2004.

Note K: The Police Jury recorded a receivable in the amount of \$88,150 for amounts received from the U. S. Department of Interior for an Introcoastal Park Acquisition grant.

Note L: The Police Jury received grant funds in 2003 from the U. S. Department of Transportation for the following programs:

1. JARC: \$81,424 in 2003. A receivable for 2003 in the amount of \$59,548 was recorded.
2. Rural Transportation: \$12,613 in 2003. A receivable of \$15,145 was recorded in 2003. Also, the reversal of reduction of 2002 revenues of \$60,320 for excess funds received since the inception of the program was recorded. The Police Jury repaid the grantor this amount in 2003.
3. Public Transportation Capital Assistance Grant: The Police Jury received 4 new vans as grants in the amount of \$109,637.

Note M: The Police Jury received grant funds in the amount of \$50,000 in 2003 from the U. S. Corps of Engineers for the Calcasieu Ship Channel.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

- Note N: The Police Jury received grant funds in 2003 from the U. S. Department of Commerce for the following programs:
1. Coastal Zone Management: \$34,951 in 2003. A receivable in the amount of \$3,750 was recorded in 2003.
 2. Coastal Impact: \$435,956 during 2003. A reversal of a 2002 receivable of \$155,228 was recorded.
- Note O: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$160,346, \$9,845, \$30,833 and \$69,382. 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 P: Two fire district received \$594 for the Rural Community Fire Protection program from the U. S. Department of Agriculture. A receivable for 2003 of \$3,762 and a reversal of a 2002 receivable of \$594 were recorded.
- Note Q: A receivable was recorded in 2003 in the amount of \$3,358 for a fire district that received funds from the Rural Fire Assistance program from the U. S. Department of Interior for funds received in 2004.
- Note R: A receivable was recorded in 2003 in the amount of \$19,530 for a fire district that received funds from the Assistance to Firefighters Grant Program from the Federal Emergency Management Agency for funds received in 2004.
- Note S: Subrecipient Payments - The Workforce Incentive Act Grants had \$886,437 in subrecipient payments in 2003 to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Calcasieu Parish Sheriff Office, (4) Family & Youth Counseling Agency, Inc., (5) Jefferson Davis Parish School Board, (6) Southwest LA Marine Institute (7) Family & Youth Counseling Paragon Center, (8) Shalom Agency (9) United Christian Fellowship (10) Youth Coordinator and (11) Future Barber College. The Police Jury's Domestic Violence Prosecution grant program had subrecipient payments to the Family & Youth Counseling Agency, Inc. in the amount of \$33,936 for 2003.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2003

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

2. Reportable Conditions and Material Weaknesses in Audit of Financial Statements

Schedule 2b, items 2003-1 to 2003-6 lists reportable conditions noted, of which items 2003-1 to 2003-5 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2003-6 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 2003-7 to 2003-8 lists noncompliance material to the financial statements. Reference to the separately issued reports of the component units listed in item 2003-8 is required for discussion of these compliance findings.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, items 2003-9 to 2003-13 lists reportable conditions noted, of which items 2003-9 to 2003-13 are considered to be material weaknesses.

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

Unqualified opinion

6. Identification of Major Programs

Department of Agriculture

Water and Waste Disposal Loans and Grants	10.770
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Department of Housing and Urban Development

Section 8 Rental Voucher Program	14.871
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Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - Dislocated Worker	17.260

(Continuation of Summary of Auditor Results)

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$300,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

None.

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, 2003

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2003-1 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

Finding: Timeliness of Deposits - During the course of the audit, we noted numerous occasions of deposits being made several days after the funds have been received. We found some deposits were made as much as 10 to 12 days after the receipt was posted in the District's journal. We also found new customer charges and deposits on accounts were only being deposited at the end of each month and not being posted in the billings register.

Criteria: Proper internal controls and the Police Jury's policy require funds be deposited in a timely manner.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated).

Cause: It appears the District's management has not made this a priority item.

Recommendations: We recommend the District works on following the Police Jury's policy of depositing funds in a timely manner. We also recommend new customer charges be posted in the journal and be deposited at least once a week.

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)

2003-2

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

Finding: Accuracy of Customers' Billings - During the course of our audit, we learned the District estimated customers' bills based on prior usage by customers for approximately 7 months in lieu of reading customer meters. The bills were estimated because the maintenance personnel who were assigned to read the meters were busy with maintenance projects and did not have time to read the meters.

Criteria: While occasionally estimating customers bills is acceptable, estimating bills on a regular basis is not an acceptable practice in determining revenues.

Effect: Without reading the meters on a regular basis, the following potential problems exists:

1. Customers who move out of the service area are not identified as "inactive" and a bill is produced for them each month;
2. Customer who move into the service area are not identified and the possibility exists of no billing being produced for the new customer. Also, new customer charges and deposits on accounts will not be collected on any unidentified new accounts.
3. Any water leaks will not be identified in a timely manner.
4. The District cannot use its flow meter to monitor consumption of water.

The estimating of bills for approximately 7 months has the potential of generating bills for "inactive" customers. This potentially overstated the District's accounts receivable. The Police Jury's internal auditor did a review of customer accounts and adjusted the District's accounts receivable to an estimated collectible amount.

Cause: It appears the District's management has not made this a priority item.

Recommendations: We recommend the District's management view the reading of meters as a high priority item. Also, if at any time during the year the District finds their personnel assigned to read meters do not have the time to read the meters, then the District's management needs to inform the Police Jury's Public Works Department for temporary assistance in reading meters.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2003-3

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

Finding: Written Approval for Billing Adjustments: During the course of the 2002 audit, it was discovered the 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. This was a finding during our 2002 audit (2002-6). Based on our 2002 audit finding, the District's supervisor began approving billing adjustments. However, any billing adjustments for the first half of 2003 were not approved at the same time the adjustments were posted in the journals. Any approvals for adjustments for 2003 done prior to our issuing our finding in the 2002 audit were done after our recommendation was made.

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).

Cause: It appears the District's management has not made this a priority item.

Recommendations: We recommend that the District's supervisor continues 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).

2003-4

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

Finding: Validation of Completeness of Service Revenue - The flow meter measuring the District's consumption of water was not being used to compare the usage per the customer billings during 2003. This is a follow-up to our findings 2001-3 from the 2001 audit and 2002-7 from the 2002 audit. A new flow meter was obtained in 2002. The meter was not installed until June 2003. Flow meter readings were taken beginning with the billing period ending July 18, 2003.

However, during this time period and through the end of 2003, the customers' bills were estimated (see finding 2003- above). Therefore, the readings of the flow meter were made useless.

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 comparing 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 the District's management has not made this a priority item along with the reading of customers' meters.

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).

2003-5

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 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, the District's management should be actively involved in the day to day operations in order to provide some degree of oversight/review control. We noted that in 2003 the Police Jury's Finance Department began reviewing the District's activity on a monthly basis. Also, the Police Jury has hired an internal auditor in 2004 to help the District, along with other districts and departments of the Police Jury, implement proper internal controls. 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

(Continuation of Internal Control-Financial Statement)

require that financial information be sent to the grantor within ninety days.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated). However, further misappropriations of funds, as the one discovered during the 2002 audit, could occur if proper internal controls are not implemented.

Cause: Because of the District's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendations: We recommend, whenever possible, the District's management take an active interest in all of the aspects of the accounting process and implement the recommendations of the Police Jury's internal auditor. We also recommend 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).

2003-6

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>
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	5-6-04
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs	4-14-04
Gravity Drainage 5 of 4	Mires & Company CPAs	5-20-04
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-17-04
Niblett's Bluff Park Commission	Gragson, Casiday & Guillory, LLP	4-23-04
Waterworks 11 of 4 & 7	Broussard & Co CPAs	10-22-03
Waterworks 2 of 4	Broussard & Co CPAs	1-25-04
Waterworks 4 of 4	Broussard & Co CPAs	9-5-03
Waterworks 7 of 6 & 4	McMullen & Mancuso, LLC	3-1-04
Waterworks 8 of 3 & 8	Broussard & Co CPAs	9-24-03
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-6-04

(Continuation of Internal Control-Financial Statement)

Civil Indigent Transcript District 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-5-04
Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-14-04

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

2003-7 Timeliness of Audit Report

Finding: The Police Jury was unable to issue their 2003 audited financial statements prior to June 30, 2004.

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 attempts 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.

Also, the Police Jury was required to implement GASB 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 implementation of GASB 34 has created a significant increase in the work necessary to prepare and audit the financial statements for the year ended December 31, 2003. As noted above, the Police Jury prepares a Comprehensive Annual Financial Report (CAFR). As required for a CAFR, the Police Jury includes all of its component units, of which 22 have separate audits done. Since the component units are required to implement GASB 34 in the same year as the Police Jury, this has delayed receiving the component unit audit reports timely in order to include in the Police Jury's CAFR. Upon request, the GFOA automatically grants all issuers of CAFR's a one month extension in issuing their CAFR in the year of implementing GASB 34. The Police Jury requested such an extension and was granted a one month extension, until July 31, 2004, to file the 2003 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 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).

COMPONENT UNITS

2003 8

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	5-6-04
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs	4-14-04
Gravity Drainage 5 of 4	Mires & Company CPAs	5-20 04
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-6-04
Civil Indigent Transcript District	McElroy, Quirk & Burch, CPAs	5-5-04
14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-14-04

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, 2003

I. INTERNAL CONTROL - FEDERAL AWARDS (A-133)

COMPONENT UNITS

2003-9 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal System for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2003-1 for a discussion of internal control findings for this program (related to the timeliness of deposits). 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.

2003-10 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2003-2 for a discussion of internal control findings for this program (related to the accuracy of customers' billings). 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.

2003-11 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2003-3 for a discussion of internal control findings for this program (related to the written approval for billing adjustments). 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.

(Continuation of Internal Control-Federal Awards)

2003-12 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2003-4 for a discussion of internal control findings for this program (related to the validation of 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.

2003-13 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2003-5 for a discussion of internal control findings for this program (related to segregation of duties) and the delayed financial statement reporting to the grantor. 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.

ELIS SCHRAMM CO. WA
COMPLIANCE - FEDERAL AWARDS (A-133)

None

CALCASIEU PARISH POLICE JURY
 SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
 DECEMBER 31, 2003

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
2002-1	<u>Job Access Reverse Commute</u>	With the Police Jury's grant manager reviewing and modifying the cost allocation for this grant, this is considered resolved in 2003.
<u>COMPONENT UNITS</u>		
2002-2	<u>Waterworks District No. 5 of Ward 3 - Internal Control over Cash on Hand</u>	Partially resolved. See 2003-1 finding regarding timeliness of deposits.
2002-3	<u>Waterworks District No. 5 of Ward 3 - Control over Customer Accounts</u>	With the Police Jury's Finance Department reviewing the work of the District on a monthly basis, this is considered resolved in 2003.
2002-4	<u>Waterworks District No. 5 of Ward 3 - Internal Control Validating Existence and Completeness of the Customer Records</u>	With the Police Jury's Finance Department reviewing the work of the District on a monthly basis, this is considered resolved in 2003.
2002-5	<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. The Police Jury's Finance Department began review the District's activity on a monthly basis. Also, the Police Jury has hired an internal auditor in 2004 to assist the District, along with other districts and departments of the Police Jury, implement proper internal controls. See finding 2003-5.

(Continuation of Summary Schedule of Prior Year Findings)

<p>2002-6 <u>Waterworks District No. 4 of Ward 3 - Written Approval for Billing Adjustments</u></p>	<p>This is partially resolved in 2003. The District's supervisor began approving billing adjustments in 2003. However, any adjustments prior to our 2002 audit finding were not done at the time the adjustment was posted to the journals. See finding 2003-3.</p>
<p>2002-7 <u>Waterworks District No. 5 of Ward 3 - Failure of Internal Control Validating Completeness of Service Revenue</u></p>	<p>The issues are partially resolved in 2003. A flow meter was installed in and readings were done in beginning July 2003. However, the flow meter readings were not used to reconcile to customer meter readings. Also, it was learned that approximately 7 months of 2003's billings were prepared based on estimates. See findings 2003-2 & 2003-4.</p>
<p>2002-8 <u>Component Units Audited by Outside Auditors</u></p>	<p>See separately issued reports of these component units for the status of the 2002 findings.</p>

<u>Component Unit</u>	<u>Auditor</u>
Waterworks 2 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Community Center	McElroy, Quirk &
District 4 of 1	Burch, CPAs
Indigent Defender's	
Board 14 th	McElroy, Quirk &
Judicial District	Burch, CPAs
14 th Judicial District	
Court Child Support	Gus Schram & Co.,
Enforcement Fund	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	McElroy, Quirk &
District	Burch, CPAs
Civil Indigent	McElroy, Quirk &
Transcript District	Burch, CPAs
Calcasieu Parish Public	Langley, Williams &
Trust	Company, LLC
District Attorney of the	Langley, Williams &
14 th Judicial District	Company, LLC

Continuation of Summary Schedule of Prior Year Findings

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

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
2002-9	<u>Timeliness of Audit Report</u>	The 2003 report was filed after June 30, 2004 due the implementation of GASB 34. See finding 2003-7.
2002-10	<u>Job Access Reverse Commute</u>	See status of finding 2002-1.
2002-11	<u>Waterworks District No. 5 of Ward 3 - Internal Control over Cash on Hand</u>	Resolved in 2003 in regards to the compliance finding. Still an internal control finding in 2003. See finding 2003-1.
2002-12	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 2002 findings.

<u>Component Unit</u>	<u>Auditor</u>
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Gravity Drainage 5 of 4	Mires & Company CPAs
Waterworks 11 of 4 & 7	Broussard & Co CPAs
14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd., CPAs
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (A-133)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
2002-13	<u>Job Access Reverse Commute</u>	See status of finding 2002-1.
<u>COMPONENT UNITS</u>		
2002-14	<u>Waterworks District No. 5 of Ward 3 - Internal Control over Cash on Hand</u>	See status of finding 2002-2.

(Continuation of Summary Schedule of Prior Year Findings)

2002-15	<u>Waterworks District No. 5 of Ward 3 - Internal Control Validating Existence and Completeness of the Customer Records</u>	See status of finding 2002-4.
2002-16	<u>Waterworks District No. 5 Of Ward 3 - Segregation of Duties</u>	See status of finding 2002-5.
2002-17	<u>Waterworks District No. 5 of Ward 3 - Control over Customer Accounts</u>	See status of finding 2002-3.
2002-18	<u>Waterworks District No. 5 of Ward 3 - Written Approval for Billing Adjustments</u>	See status of finding 2002-6.
2002-19	<u>Waterworks District No. 5 of Ward 3 - Internal Control Over Validating Completeness of Service Revenue</u>	See status of finding 2002-7.
<u>SECTION IV - COMPLIANCE WITH LAWS AND REGULATIONS - FEDERAL AWARDS (A-133)</u>		
2002-20	<u>Job Access Reverse Commute</u>	See status of finding 2002-1.
2002-21	<u>Waterworks District No. 5 of Ward 3 - Internal Control over Cash on Hand</u>	See status of finding 2002-2.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2003

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2003-1	<u>Waterworks District</u> <u>No. 5 of Ward 3</u> <u>Timeliness of</u> <u>Deposits</u>	<p>In response to the 2002 audit, the Finance Division began working with this District regarding their cash handling policies. While written procedures were in place during 2003 that should have prevented this finding, it is noted that the District still did not timely deposit certain cash receipts during 2003. In early 2004, the Finance Division performed an internal review of the activity of this District and began working with them to ensure that procedures previously established would be followed. The Finance Division has created a monthly reporting mechanism which should identify late deposits earlier but it is still ultimately the District's office personnel who must ensure that the deposits actually make it to the financial institution within a short period of time after receipt. The Finance Division will continue working with the District's personnel to ensure that this procedure is being accomplished on a timely basis.</p>
2003-2	<u>Waterworks District</u> <u>No. 5 of Ward 3</u> <u>Accuracy of Customers'</u> <u>Billings</u>	<p>As stated previously in our response to Finding 2003-1 above, the Finance Division performed an internal review of the activity of this District in early 2004. It was during this overall review process that it was noted that the reading of meters was not being performed monthly. While there may be isolated months during any given year that certain meters are not read on a monthly basis, this should be not become the general rule. During the 2004 internal review, it was communicated to the District's management the necessity to read the meters immediately. This was accomplished but it did not change the fact that several months had elapsed in 2003 where the meters were not read. Communication of this issue was made to the Police Jury's external auditors after the fact. The Finance Division will continue to work with the District's personnel to ensure that the meters are read on a monthly basis.</p>

(Continuation of Management's Corrective Action Plan (Unaudited))

- | | | |
|--------|--|--|
| 2003-3 | <u>Waterworks District
No. 5 of Ward 3
Written Approval for
Billing Adjustments</u> | This finding related to a prior year item that was corrected in 2003. However, the time period in 2003 before the correction was implemented reflected billing adjustment activity without the proper supervisory review notation. Current supervisory approval policies established previously by the Finance Division should prevent this exception from happening in the future. |
| 2003-4 | <u>Waterworks District
No. 5 of Ward 3
Validation of
Completeness of
Service Revenue</u> | The District's supervisor is aware of the usefulness that the meter reading can provide in theory; however, he has some concern as to the usefulness of the readings given other outside factors. The fact that the meters were not read on a monthly basis in 2003 did have some impact on any "after the fact" comparison of the readings to the billing statements that may have taken place after year-end. The supervisor's other concerns will have to be addressed in 2004. The Finance Division will continue working with the District's supervisor to determine if the flow meter will be useful in a practical capacity. |
| 2003-5 | <u>Waterworks District
No. 5 of Ward 3
Segregation of Duties</u> | The lack of segregation of duties is a common internal control item for similar types of districts. The District's supervisor is aware of his need to take an active role in the financial aspects of this office. The Finance Division will continue to work with the District on this issue. |
| 2003-6 | <u>Component Units
Audited by
Outside Auditors</u> | Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan. |
| 2003-7 | <u>Timeliness of
Audit Report</u> | The issuance of the Police Jury's financial report requires extensive effort on the part of the Finance Division. However, outside factors influence this process greatly and include the Police Jury's external auditor as well as the external auditors for the Police Jury's component units. Another major influence on the timing of the release of the 2003 financial statements was the current year's implementation of GASB 34, which redefined the entire basis upon which the financial statements are prepared. The Finance Division worked extensive overtime amounts to prepare the financial statements so that (1) they would comply with these new reporting requirements and (2) this task would be accomplished within the prescribed six month time period, but the impact of the latter |

(Continuation of Management's Corrective Action Plan (Unaudited))

outside factor was too great. In 2004, it is not anticipated that the implementation of any new accounting standard will affect the financial statement process as it did this year, therefore the 2004 financial statements will be issued within the prescribed time frame. The Finance Division is committed to issuing the 2004 financial statements by June 30, 2005 and has already communicated this fact to the Police Jury's external auditor since it is a dual effort.

2003-8 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.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2003-9 Waterworks District See response to finding 2003-1.
 No. 5 of Ward 3
 Timeliness of
 Deposits

2003-10 Waterworks District See response to finding 2003-2.
 No. 5 of Ward 3
 Accuracy of Customers'
 Billings

2003-11 Waterworks District See response to finding 2003-3.
 No. 5 of Ward 3
 Written Approval for
 Billing Adjustments

2003-12 Waterworks District See response to finding 2003-4.
 No. 5 of Ward 3
 Validation of
 Completeness of
 Service Revenue

2003-13 Waterworks District See response to finding 2003-5.
 No. 5 of Ward 3
 Segregation of Duties

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 2003

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

The component units audited by 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 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
- 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

(Continuation of Schedule of Component Units)

- 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. 9 of Ward 1
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 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 unit had an audit 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:

Airport Authority for Airport District No.1 of Calcasieu Parish

The following component unit had federal funds during 2003. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2003

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
St. Paul Fire & Marine Ins Commercial General Liability GP06301167	1/31/03- 1/31/04	\$3,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 100,000 Fire Damage (Any one Fire)
St. Paul Fire & Marine Ins Automobile Insurance AH0586768606	1/31/03- 1/31/04	\$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 11(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, 2003

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
Calcasieu Parish Self-Insured General Liability\ Property Fund(2)	1/31/03- 1/31/04	\$3,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 100,000 Fire Damage (Any one Fire)
American First Insurance Automobile Insurance BA9701666	\$ 10,079 3/13/03- 3/13/04	\$100,000 Single Limit
Calcasieu Parish Self-Insured Worker's Compensation Fund (1)	1/31/03- 1/31/04	
Reliance Insurance Co. Fidelity Bond 6149534	\$ 596 3/13/03- 3/13/06	\$ 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 11(A) to the financial statements.

(2) Effective 12/2/03, Waterworks District 5 Ward 3 became covered by the Police Jury's self-insured general liability\property fund. The self-insured general liability\property fund is discussed in further detail in Note 11(A) to the financial statements.

Section II:

There were 878 metered water customers at December 31, 2003.

There were 75 unmetered water customers at December 31, 2003. (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	12/31/02 Balance	Additions	12/31/03 Balance
Water Tank	\$ 368,621	\$ -0-	\$ 368,621
Vehicles	80,914	-0-	80,914
Building	80,315	15,975	96,290
Machinery & Equip.	57,908	-0-	57,908
Furn & Fixtures	19,524	-0-	19,524
Distribution System	1,490,249	96,083	1,586,332
Waterwells	115,187	-0-	115,187
Treatment Plant	<u>384,612</u>	<u>-0-</u>	<u>384,612</u>
Net Value	<u>\$2,597,330</u>	<u>\$112,058</u>	\$2,709,388
Accumulated Depreciation			(1,426,254)
Land & Improvements			<u>46,155</u>
Net Cost			<u>\$1,329,289</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, 2003:

Sinking Fund Requirement	\$ 33,348
Reserve Fund Requirement	33,348
Depreciation and Contingency Fund	51,474
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>36,424</u>
Total Reserves	<u>\$161,059</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$39,671) as of December 31, 2003:

<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>\$33,748</u>	<u>\$5,327</u>	<u>\$1,033</u>	<u>\$416</u>	<u>\$40,524</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.



MANAGEMENT LETTER

Mr. Mark McMurry, Parish Administrator
and Members of the Calcasieu Parish Police Jury
Lake Charles, Louisiana

In planning and performing our audit of the basic financial statements of the Calcasieu Parish Police Jury for the year ended December 31, 2003, we considered the Police Jury's internal controls in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of an item that is an opportunity for strengthening internal controls. The memorandum that accompanies this letter summarizes our comment and suggestion regarding this matter. A separate report dated July 20, 2004, contains our report on reportable conditions in the Police Jury's internal control. This letter does not affect our report dated July 20, 2004, on the basic financial statements of the Calcasieu Parish Police Jury.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study to this matter, or to assist you in implementing the recommendation.

This letter is intended solely for the information and use of the members of the Police Jury, management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

Gus Schram & Co. Ltd

July 20, 2004

INTERNAL CONTROL COMMENTS AND SUGGESTIONS

Consistency of Capital Assets Useful Lives

Condition: During our testing of depreciation of capital assets, we noted instances of the useful lives for similar capital assets not being consistently applied. There were instances where the useful life for similar assets were both higher and lower than the useful life of other similar assets.

Criteria: The useful life of similar capital assets should be consistently applied within the Police Jury's policy for depreciating capital assets.

Cause: December 31, 2003 is the first year of the Police Jury's implementation of GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. With the implementation of GASB 34, the Police Jury was required to identify all of their capital assets and obtain the assess the useful lives of all of their assets. With compiling and assessing all of this information, the potential for errors in setting up capital assets existed.

Effect: There is no known immediate material financial impact (or not one that can be reasonably estimated).

Recommendations: We recommend the Police Jury's Asset Manager review the useful lives setup on their capital assets and make any necessary changes to the useful lives on the assets currently setup to make the useful lives consistent among similar assets. Also, we recommend the Police Jury's depreciation policy be reviewed against the useful lives being used to assure the useful lives being used agrees with the Police Jury's depreciation policy.

Management's Response: We will review the useful lives of all our capital assets and make the necessary changes to make the useful life consistent among similar assets and assure the useful lives being used are within the Police Jury's depreciation policy.