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THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



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Rouge office of the Legislative Audi-
tor and, where appropriate, at the
office of the parish clerk of court.

Comprehensive ^{Release Date: 9-4-96} Annual Financial Report

For the Fiscal Year Ended December 31, 1995

1015 Pithon Street • Lake Charles, LA 70601

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CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-128
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 1995

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated July 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Calcasieu Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Calcasieu Parish Police Jury for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. We have set out internal control reportable conditions in Schedule 2, Section A Component Units and Schedule 3, Section A(1) of this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being auditing 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted that the reportable conditions above are considered to be material weaknesses.

We also noted another matter involving the internal control structure and its operation that we have reported to the management of the Calcasieu Parish Police Jury in a separate letter dated August 8, 1996.

This report is intended for the information of management and the Calcasieu Parish Police Jury. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Gus Schram & Co., Ltd

July 26, 1996



INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of Calcasieu Parish Police Jury for the year ended December 31, 1995, and have issued our report thereon dated July 26, 1996. We have also audited Calcasieu Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated August 8, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether Calcasieu Parish Police Jury complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 26, 1996.

The management of Calcasieu Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial

statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements

Political Activity
Civil Rights
Cash Management
Federal Financial Reports
Allowable Costs/Cost Principles
Drug-free Workplace
Administrative Requirements

Specific Requirements

Types of Services Allowed or Not Allowed
Eligibility
Matching, Level of Effort, or Earmarking
Reporting
Cost Allocation
Specific Requirements
Monitoring Subrecipients

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, Calcasieu Parish Police Jury (Primary Government only) expended 95% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims

for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Calcasieu Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope that would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. We have set out internal control reportable conditions in Schedule 2, Section A - Component Units designated with an asterisk (*) and Schedule 2, Section B, Item 1 only of this report.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we consider the reportable conditions noted above to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of procedures to be performed in our audit of the compliance of the Police Jury with requirements applicable to its major federal financial assistance programs for the year ended December 31, 1995, and this report does not affect our report thereon dated August 8, 1996.

We also noted another matter involving the internal control structure and its operation that we have reported to the management of the Calcasieu Parish Police Jury in a separate letter dated August 8, 1996.

This report is intended for the information of the audit committee, management, and the Calcasieu Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Gus Schram & Co., Ltd

August 8, 1996



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of Calcasieu Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated July 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Government". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Calcasieu Parish Police Jury is the responsibility of parish management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Calcasieu Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed material instances of noncompliance, described in Schedule 2, Section B(1) and B(6) - Primary Government, Schedule 2, Section B - Other Component Units and Schedule 3, Section B(1).

We considered these material instances of noncompliance in forming our opinion on whether Calcasieu Parish Police Jury's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 26, 1996 on those general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to management of the Parish in a separate letter dated August 8, 1996 in addition to those described in Schedule 2, Section B(2), B(3), B(4) and B(5) Primary Government.

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 or with the accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

This report is intended for the information of management and the Calcasieu Parish Police Jury. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Gus Schram & Co., Ltd

July 26, 1996



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To 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, 1995, and have issued our report thereon dated July 26, 1996.

We have applied procedures to test the Calcasieu Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Political Activity
Civil Rights
Cash Management
Federal Financial Reports
Allowable Costs/Cost Principles
Drug-Free Workplace
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Parish's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the misstatements resulting from those failures are material to the Section 8 Housing Program only. The results of our tests of compliance disclosed a material instance of noncompliance that is described in Schedule 2, Section B(1), Item (1b).

We considered this material instance of noncompliance in forming our opinion on whether the Calcasieu Parish Police Jury's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 26, 1996, on those financial statements.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, the Calcasieu Parish Police Jury complied in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe the Calcasieu Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Calcasieu Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Gus Schram & Co., Ltd

August 8, 1996



INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of
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, 1995, and have issued our report thereon dated July 26, 1996.

We have also audited the Calcasieu Parish Police Jury's compliance with the requirements governing type of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Calcasieu Parish Police Jury is responsible for the Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures for the Section 8 Housing Program disclosed that the Calcasieu Parish Police Jury did not comply with the specific requirements of the Section 8 Program. In our opinion the number of instances of noncompliance, while not material in dollar value, is significant. These instances are described in Schedule 2, Section B(1) Primary Government of these reports.

In our opinion, except for those instances of noncompliance with the requirements applicable to the Section 8 Housing Program referred to in the fourth paragraph of this report and identified in the Schedule of Findings and Recommendations, the Police Jury complied, in all

material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial programs for the year ended December 31, 1995.

This report is intended for the information of management and the Calcasieu Parish Police Jury. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Gus Schram & Co., Ltd.

August 8, 1996



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated July 26, 1996.

In connection with our audit of the general purpose financial statements of the Calcasieu Parish Police Jury, and with our consideration of the Police Jury's internal control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching requirements of federal financial assistance programs that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested nothing came to our attention that caused us to believe that the Calcasieu Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedure disclosed immaterial instances of noncompliance with those requirements, which are described in Schedule 2, Sections B(2), B(3) and B(4) Primary Government.

This report is intended for the information of management and the Calcasieu Parish Police Jury. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Gus Schram & Co., Ltd.

August 8, 1996



AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1995

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury for the year ended December 31, 1995, and have issued our report thereon dated July 26, 1996. These general purpose financial statements are the responsibility of the Calcasieu Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Government". Those standards and OMB Circular A-128 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Calcasieu Parish Police Jury taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Gus Schram & Co., Ltd.

August 8, 1996

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 DECEMBER 31, 1995

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
<u>U.S. Dept. of Agriculture</u> Day Care Program (Note H) (LA Dept. of Education)	10.558	72-6000745	\$ 144,753
Food Stamp Program	10.551	(Note B)	17,386,091 *
Food Stamp Administrative Reimbursement (Note G) (LA Dept. of Social Services)	10.561	72-809967	119,783 +
Louisiana Job Employment Training (Notes C and R) (LA Dept. of Social Services) (Project Nos. 3551463, 3551464, and 3551468)	10.561	72-809967	222,670 +
Temporary Emergency Food Assistance (Note D) (LA Dept. of Agriculture)	10.568	72-6000722	26,555 7,678
National School Lunch/ School Breakfast (LA Dept. of Education)	10.553/ 10.555	72-6000722	14,778
<u>U.S. Dept. of Energy</u> Weatherization (Note P) (LA Dept. of Social Services)	81.042	72-809967	73,955
<u>U.S. Dept. of Housing and Urban Development</u> Housing Assistance Program (Section 8) (Note S)	14.149	(Note A)	2,128,882 *

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
Community Development Block Grant Program (LA Division of Admini- stration, Community Development Section)			
CDBG (City of Lake Charles) (Note K)	14.219	72-6000641	118,615
Small Cities Health and Safety Rehabilitation Grant (HOME Funds) (La Housing Finance Agency) (Note V)			
	---		22,290
<u>U.S. Dept. of Labor</u>			
Job Training Partnership Act (Note Q)			
(LA Dept. of Labor)	17.246	72-6000747	3,098,681 *
8% Drawdowns (Note Q) (LA Dept. of Education)	17.250	Not Available	124,391
Senior Community Service Employment Program (SCSEP) (Note J) (National Council on Aging, Inc.)			
	17.235	(Note A)	258,201
<u>U.S. Dept. of Health and Human Services</u>			
Community Services Block Grant (Note E) (LA Dept. of Labor)			
	13.792	72-6000747	343,072 *
Low-Income Home Energy Assistance Block Grant (Note I) (LA Dept. of Social Services)			
	13.789	72-809967	312,331 *

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program (Note U)			
(FY 95 EMA Claims)	83.516	72-6000747	27,834
(FY 95 EMA Claims)	83.516	72-6000747	8,184
LA HMTUSA LEPC Planning Grant	---	72-6000234	4,000
<u>U.S. Action</u> Retired Senior Volunteer Program (RSVP)			
	72.002	(Note A)	29,869
<u>U.S. Dept. of Justice</u> Juvenile Justice (LA Commission on Law Enforcement)			
Asset Forfeiture Program (Note L)			
(94-B6-B9-0027)	16.579	72-6000237	30,335
Family Strengthening (Note O)			
(94-J6-J3-00207)	16.540	72-6000237	4,998
(94-J6-J3-00230)	16.540	72-6000237	12,089
(95-J6-J3-00206)	16.540	72-6000237	19,623

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
<u>U.S. Dept. of Justice</u> (LA Commission on Law Enforcement)			
Juvenile Community Service Program (SW LA Safety Council)	16.540	72-0805459	15,846
<u>U.S. Department of Commerce</u> National Oceanic & Atmospheric Administration			
Coastal Zone Management (through the Louisiana Department of Natural Resources) (Note F) Project 25102-95-05	11.419	72-0805459	7,980
CADASTRE (Cooperative Agreement) (Note T)			
NA470G0208	11.400	(Note A)	207,950
NA370G0439	11.400	(Note A)	11,954
<u>Serve America</u>			
Learn & Serve America Grant	---	(Note A)	<u>1,250</u>
Calcasieu Parish Police Jury Primary Government Totals			<u>\$24,784,638</u>

* Denotes a major program

+ These two grants are combined into one major program

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
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The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:

Public Library:

<u>U.S. Dept. of Education</u> Library Literacy Program (Award No. R167A 20116)	84.167	Not Available	21,870
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Fire Protection District No. 1 of Ward 1

<u>U.S. Department of Agriculture</u> Rural Community Fire Protection Program (LA Dept. of Agriculture)	10.664	72-6000722	987
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West Calcasieu Cameron Hospital

<u>U.S. Department of Energy</u> Energy Conservation for Institutional Buildings	81.052	Not Available	510,320 *
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Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1995 (Note C)</u>
District Attorney of the Fourteenth Judicial District			
<u>U.S. Department of Health and Human Services</u> (Passed through Louisiana Department of Health and Human Resources) Child Support Enforcement Title IV-D	13.783	Not Available	90,733
Sewer District No. 11 of Ward 3			
<u>U.S. Environmental Protection Agency</u>	66.418	Not Available	158,985
Airport Authority District No. 1			
<u>U.S. Department of Transportation</u> Airport Development Aid Program	20.106	Not Available	494,647 *
Calcasieu Parish Sheriff			
<u>U.S. Department of Education</u> (LA Department of Agriculture)	10.550		42,709
<u>Other Federal Agencies</u> Department of Justice Community Policing Contract	--		<u>13,059</u>
Total Component Unit Assistance			\$ <u>1,333,310</u>

* Denotes a major program

Note A: Assistance was received directly from U.S. agency; state pass-through agency was not involved.

Note B: These values were not received in cash. This amount represents the food stamp coupon value issued in 1995 by parish central staff officials. This value does not appear in the general ledger of the Parish. The benefit is received in the Parish, however, and is reported here accordingly. The following additional information is provided with respect to the values reported above.

Beginning coupon inventory (January 1, 1995)	\$ 4,563,773
Plus: Coupons received (net of transfers)	17,029,728
Less: Coupons distributed	<u>17,386,091</u>
Ending Coupon Inventory (December 31, 1995)	<u>\$ 4,207,410</u>

Note C: Disbursement 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 and the Disaster Assistance Program is a department in the General Fund 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 D: These disbursements represent the expenses of shipping, storing and distributing federal (USDA) in-kind commodities in the Parish. The value of in-kind commodities distributed in 1995 (\$26,555) is not reported in the general ledger of the Police Jury.

Note E: These disbursements include (1) the regular Community Services Block Grant (CSBG) (\$320,474) and (2) the Homeless Program (\$22,598). The Police Jury received \$340,846 for the Regular and Homeless Grants. A receivable of \$18,645 was accrued in 1995. For 1994, \$16,419 was the receivable balance.

Note F: The Police Jury received \$15,000 in revenue from the Coastal Zone Management Grant in 1995 but \$7,020 was reflected on the 1994 Schedule of Federal Financial Assistance.

Schedule 1

Note G: The Police Jury received in cash \$108,559. A reversal of December, 1994 accounts receivable of \$7,322, and an accrual of \$18,546 for December, 1995 accounts receivable were also made.

Note H: The Police Jury received \$155,627 in cash for the Child Care Program. Revenue reported on the financial statements was \$146,156 after 1995 revenue accruals of \$8,811 and reversals of 1994 revenue in the amount of \$18,282. Revenue/expenditures reported on the Schedule of Federal Financial Assistance is \$144,753 adjusted for the Police Jury's receipt of (1) \$1,042 in December 1995 for their advance for January, 1996 expenditures and (2) \$361 for a correction for September 1994. The latter two amounts are reported as revenues for financial statement purposes but are not reflected on the Schedule of Federal Financial Assistance.

Note I: The Police Jury received LIHEAP funds in the amount of \$312,331.

Note J: The Police Jury received revenue from the National Council on Aging in the amount of \$256,801. There was a receivable of \$6,500 set up for 1995 and a reversal of the 1994 receivable in the amount of \$5,100. Total reimbursements for 1995 expenditures totalled \$258,201.

Note K: Total reimbursements of \$118,615 were received from the City of Lake Charles (pass-through agency) for the Community Development Block Grant. Additional non-federal amounts of \$15,883 were received for administrative reimbursements as well as homeowner contributions.

Note L: Total cash received during 1995 was \$47,667. The 1994 receivable of \$17,332 was reversed.

Note M: Not utilized.

Note N: Not utilized.

Note O: The Police Jury received \$31,873 from the Family Strengthening grant in 1995. A receivable of \$9,838 was recorded while the 1994 receivable of \$5,001 was reversed.

Note P: The Police Jury received \$85,674 from the Office of Community Services during 1995. A reversal of \$18,495 was made for amounts accrued at the end of 1994. The 1995 receivable balance was \$6,776.

Note Q: The Police Jury received \$3,133,281 in 1995 for JTPA activities. An additional \$174,600 was accrued as a receivable in 1995 to recognize the revenue in the same period as the accrued expenditures. \$209,200 was reversed for 1994 accruals. The 8% drawdowns reported here (\$124,391) is after a reversal of \$22,600 for December, 1994 accrual.

Schedule 1

Note R: The Police Jury received \$223,635 in revenue from the LAJET program. An additional \$15,143 was set up as a receivable at the end of 1995 and \$16,108 in receipts was reversed for the 1994 receivable previously set up. The 1994 financial statements were restated to remove the January, 1995 expenditure reimbursement inadvertently picked up as a receivable.

Note S: The Police Jury received \$2,482,057 in cash. Total expenditures for the program were \$2,128,882. A payable of \$353,175 for 1995 was established at year end for amounts due to grantor as a result of the year end fee accountant reports. The payable of \$278,577 established at December 31, 1994 was still unpaid at year end.

Note T: The Police Jury received \$222,649 during 1995 for the Cadastre Grant. An additional receivable of \$10,803 was recorded for 1995 and the 1994 receivable of \$13,548 was reversed.

Note U: The Police Jury received \$38,205 in Emergency Management Assistance funds. An additional \$11,467 was accrued in December, 1995 for reimbursements of 1995 expenditures. \$13,654 in EMA funds were received but are not reflected in this schedule since these funds were accrued in 1994 and reflected on that year's schedule of federal financial assistance.

Note V: The Police Jury received \$11,740 in revenue during 1995 while an additional receivable of \$10,550 was recorded.

CALCASIEU PARISH POLICE JURY
 FINDINGS AND RECOMMENDATIONS
 DECEMBER 31, 1995

A. INTERNAL CONTROL STRUCTURE

COMPONENT UNITS

1. Outside Component Units

Listed below are component units that had a qualification 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>Auditor</u>	<u>Date of Report</u>
Gravity Drainage 7 Niblett's Bluff	Vernon R Coon CPA Gragson, Cassidy and Guillory	2-21-96 2-23-96
Waterworks 1 of 1	Steirman, Walters, Whitfield and Co	9-22-95
Waterworks 2 of 4	Broussard & Co CPAs	12-28-95
Waterworks 4 of 4	Broussard & Co CPAs	6-16-95
Waterworks 9 of 4	Broussard & Co CPAs	5-06-96
Waterworks 11 of 4/7	Broussard & Co CPAs	8-22-95
(*) West-Calcasieu Cameron Hospital Community Center District 4 of 1	Broussard & Co CPAs McElroy, Quirk, Burch & Co, CPAs	5-21-96 5-17-96
Indigent Defender's Board 14th and 38th Judicial Districts	McElroy, Quirk, Burch & Co, CPAs	6-04-96
Southwest LA Convention and Visitors Bureau 14th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk, Burch & Co, CPAs Gus Schram & Co., Ltd.	5-10-96 6-25-96
Gravity Drainage 4	McElroy, Quirk, Burch & Co, CPAs	5-31-96
Gravity Drainage 5	Mires & Company CPAs	3-20-96

(*) Affects federal reports

B. COMPLIANCE WITH LAWS AND REGULATIONS

PRIMARY GOVERNMENT

1. (a) Section 8 Housing Office Assistance Payments

Finding: During our testing of Section 8 tenant files, the following exceptions were noted:

(1) The Department of Housing and Urban Development (HUD) has a requirement, for existing and moderate rehabilitation programs, that contract rent and any allowance for utilities or other services shall not exceed the applicable Fair Market Rent. Certain exceptions are allowed if proper procedures are taken. Management has represented that the gross rent may exceed the fair market rent but not by more than 10% and that no more than 20% of total units may have excess gross rents. Of the 60 tenant files reviewed, 47 were for existing and moderate rehab. Of the 47 files, 8 units had excess gross rent, which resulted in 17% of the units sampled having excess rents. This appears acceptable; however, there was one unit with a fair market rent of \$422 and a gross rent of \$479.52. This is in excess of the 10% limit, which may require grantor approval. The fair market rent was exceeded in this case in order to initially obtain the rental unit. The difference is \$57.52 per month.

(2) Of the 60 files reviewed, two of the files did not contain a signed lease agreement while one of the files did not have a signed landlord contract. In addition, it appears that the lessor on another unit had changed but the lease agreement had not been changed to reflect the new lessor.

(3) The Department of Housing and Urban Development requires that the rental units be inspected prior to entering the system and on an annual basis, thereafter. 7 of the files reviewed did not contain any documentation of the required annual inspections for 1995. 2 other files reviewed had documentation of a failed inspection but no follow-up inspection documentation was present. Before issuance of this report, management was able to locate 5 of the above inspection reports.

(4) During our review of the Housing Office's calculation of the assistance payments for the 60 above files, there were 2 files that had discrepancies between the information used in the actual calculation and the documentation

(Continuation of Compliance with Laws and Regulations)

maintained in the tenant file for medical allowances. It appears that the Housing Office multiplied medical expenses which covered several months by twelve months instead of obtaining a monthly amount and then multiplying by 12. This resulted in overpayments of \$68.40 and \$71.85 for each of the units. Management might consider requesting additional documentation for medical expense allowance.

Besides the two above files, one other tenant file did not have completed income verification information for all residents. Documentation in the file indicates that there is a possibility that there is an additional income source.

(5) We also remind management that all marketing material should contain the equal housing opportunity logo or a statement to that effect.

Criteria: The Department of Housing and Urban Development has established specific guidelines and requirements for operating the Housing assistance program, which includes ensuring that items (1) through (5) are performed correctly.

Effect: For the month tested, there were discrepancies in the maximum fair market rent of \$57.52 per month and an overpayment of \$140.25 for discrepancies in benefit calculations/medical allowance. A significant percentage of the above findings related to noncompliance with HUD program guidelines but no specific financial impact. In addition, others could result in questioned costs if the all of the documentation could be reverified.

Cause: These findings were, for the most part, a result of a lack of proper documentation and review of the certification and recertification process.

Recommendation: As we have in the prior year, we strongly suggest that the Housing office appoint an individual to review the tenant file documentation for every tenant processed by that office before the initial certification

(Continuation of Compliance with Laws and Regulations)

or recertification process is completed. Development of a checklist for documents and procedures that should be performed could be completed by this reviewer. Of the items to check are the items listed above. All information related to that tenant should be located in one file. Any updated information obtained on a tenant should be immediately implemented and/or changed in the tenant file (i.e. new assistance payments, change of address, etc.) The Police Jury should ensure that every effort is made to maintain a high degree of internal control due to the volume of activity that occurs in this office. Management should also verify that any marketing materials contain the equal housing opportunity logo or statement to that effect.

Management's Response: A new procedure has been implemented whereby all files are reviewed and determined to be complete prior to disbursements of funds. As recommended in the prior year, a checklist has been added to each folder in order to document that all necessary items are contained in the file (i.e. homeowner's signature, director's signature, inspection reports, etc.).

1. (b) Section 8 Housing Office Administrative Review

Finding: Both in the prior year and current year, we have noted the existence of excessive amounts of cash on deposit for the Housing Office. The Housing Office needs to review their procedures for requesting periodic drawdowns/advances for this grant. It appears that the budget requests for both 1994 and 1995 were in excess of their current needs. This resulted in a significant payable due to the grantor on both year end fee accountants' settlement reports.

Criteria: General federal requirements state that governments should only request funds to meet their immediate needs. The grantor also has very strict guidelines for amounts to be requested for funding the current year's operations.

Effect: The Housing Office will be required to reimburse the grantor for excess collections. In addition, the grantor may impose additional restrictions which could affect future years' income.

(Continuation of Compliance with Laws and Regulations)

Cause: The Housing Office is not properly estimating and completing the budget/advance requests. Additional training and review must be performed.

Recommendation: We strongly recommend that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1995 as soon as possible. They should also immediately review the cash position of the Housing office in 1996 and ensure the 1997 budget is adjusted accordingly. We recommend that the finance office become actively involved in this specific area due to the possible negative reactions that could be generated by holding this much income.

Management's Response: The Finance Division contacted the New Orleans HUD Office Finance Budget Specialist prior to the issuance of these reports regarding the above comment. She recommended that we not issue a check for the excess collections. She indicated that when the account is reconciled by the HUD office, they will reduce the monthly wire amount to the Police Jury until such payable is liquidated.

In addition, the Finance Division will be more actively involved in the budget process when funds are requested as well as monitoring the actual activity during the year to ensure that funds requested more closely reflect actual occupancy.

2. LiHeap Grant

Finding: During our testing of eligibility of certain recipients (sample size was 25) for the LiHeap grant, we noted the following exceptions: (a) a difference of \$10 in the calculation of allowed benefits for one participant due to a mathematical error and (b) there were two participants who received assistance twice in a six month period (the second payments for each participant were \$170 and \$60, respectively.)

Criteria: The grantor has established certain guidelines to follow when determining the eligibility of a participant and the level of assistance to be given.

(Continuation of Compliance with Laws and Regulations)

Effect: The above three cases may result in maximum questioned costs of \$240.

Cause: A proper review of the above files was not made. In addition, the procedure to verify that applicants do not receive assistance within a six month period has not been followed.

Recommendation: As we did in 1994, we recommend that calculation of benefits continue to be reviewed by a second person. In addition, management must develop a procedure for identifying participants who have received assistance in the past six months. We recommend that the procedure be centered around the utility bill address in order to eliminate the use of different applicant names.

Management's Response: An independent (second level) review of all initial LiHeap calculations and eligibility was implemented at the beginning of the 1995 LiHeap Contract Year. Recalculations of benefits have been reviewed by additional Office of Community Services (OCS) management personnel since 1994; however, due to the significant client flow and high user demand for this service, OCS administrative personnel have already changed its existing review of client eligibility files from a weekly review to a daily review of all benefit calculations and eligibility verifications.

To strengthen this system further, all client payment benefits will be cross referenced daily against existing LiHeap computer generated records and a weekly cross-referencing of applicants being processed compared to services previously provided utilizing individual customer account numbers, social security numbers and dwelling addresses will be implemented immediately in an effort to further eradicate or avoid future client service duplication errors.

3. Weatherization Program

Finding: During our review of eligibility and allowability of participants and expenditures related to the Weatherization program we noted that of eleven files reviewed (out of a population of 44), we could not locate the notation that an inspection was performed on one of the files.

(Continuation of Compliance with Laws and Regulations)

Criteria: The grantor requires that an inspection be performed before the unit is reported to them as completed.

Effect: We can not determine if an inspection was actually performed. However, we did not note any other exceptions with inspections for the other ten files. The grantor may conclude that the assistance payment of \$662 is a questioned cost.

Cause: This was apparently an oversight on management's part.

Recommendation: We recommend that the Police Jury strengthen its review procedures for inclusion of all required documentation. In addition, the Police Jury should correspond with the grantor on any further action that may be required by the grantor.

Management's Response: We concur with the above recommendation.

4. LaJet Program

Finding: During our review of the monthly reimbursement requests for the LaJet program we noted differences between the reported grant salary and related amounts with the actual disbursements per the general ledger.

Criteria: Grant regulations require that all expenditures submitted for reimbursement be properly documented and otherwise allowable.

Cause: Management apparently did not reconcile the final general ledger disbursements with the reported amounts, which were initially estimated.

Effect: There is an overpayment of \$144.77

Recommendation: We recommend that management reconcile the monthly reimbursement requests with the final monthly general ledger. Any differences noted should be corrected as soon as feasible. We note that management has already reimbursed the grantor the above amount as well as an amount for voided old outstanding checks.

Management Response: A closer coordination of monthly reimbursement request with the monthly general ledger was initiated in June, 1996 as a result of this finding in

(Continuation of Compliance with Laws and Regulations)

May, 1996. In addition, the OCS Financial/Administrative Assistant has begun actual comparison of reported cash expenditures to compiled payroll reports. Monthly supervisory oversight of cash/accrual reconciliations of expenditures, reimbursements, bank statements and the general ledger will be performed by the Financial Administrative Assistant prior to the actual release of any future cash reimbursement request(s). Schedule bi-weekly OCS Team Accounting meetings will begin to be held effective September, 1996 to ensure a closer coordination and supervision of accounting functions at the OCS level.

5. Employee Related Reporting

Finding: During our testing of payroll expenditures, we noted that there were occasions that we could not locate a Form W-4 - Employee Withholding Allowances. There also appear to be payments for compensated related work for administrative judicial staff for which no year-end reporting is prepared.

Criteria: There are federal regulations governing the requirement that employers obtain certain information about their employees, including Form W-4, as well as reporting the earnings of its employees/contract labor via Forms W-2 or 1099.

Effect: The Police Jury is not in complete compliance with the above requirements.

Cause: All three of these items appear to be an oversight on management's part.

Recommendation: We recommend that the Police Jury obtain an updated or new Form W-4 and I-9 for each applicable employee. We also recommend that the Police Jury review the situation involving the payment of services for the administrative judicial staff and determine what the appropriate method of accounting for the compensation related transactions.

Management's Response: The above recommendation will be implemented.

6. Timeliness of Audit Report

Finding: The Police Jury was unable to issue their 1995 audited financial statements prior to June 30, 1996.

(Continuation of Compliance with Laws and Regulations)

Criteria: State law requires that audits of governmental entities or quasi-public agencies be completed and submitted to the Legislative Auditor within six months of the close of the entity's fiscal year.

Cause: The Police Jury is one of a few parish agencies that attempt to submit their financial statements to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (CAFR). To be eligible for a CAFR, the entity must comply with all applicable governmental accounting pronouncements, including the Governmental Accounting Standards Board Statement 14 - "The Reporting Entity." The Police Jury's reporting entity contains several component units and as a result it has been more time-consuming to properly combine these reports into the Police Jury's CAFR report. There are numerous issues which must be resolved and which occur during the year. The GFOA has in the past granted a one month extension until July 31 to file the CAFR report.

Effect: The Police Jury is not in complete compliance with state law but we do note that their reporting practices extend beyond other governmental entities' reporting requirements.

Recommendation: We recommend that the Police Jury continue their efforts in completing the above procedures within the prescribed time period. The Legislative Auditor has offered their assistance in attempting to have the component unit reports in earlier and we recommend that the Police Jury follow through on this offer.

Management's Response: We concur with the above recommendation.

COMPONENT UNITS

1. Other Outside Component Units

Listed below are component units that had a qualification in their audit reports regarding the presence of compliance issues. Also listed is the name of the auditor and the date of their report.

(Continuation of Compliance with Laws and Regulations)

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center 4 of 1 Calcasieu Parish	Broussard & Co CPAs	5-17-96
Clerk of Court Southwest Louisiana	McRight & Associates	12-15-95
Convention & Visitors Bureau	McElroy, Quirk, Burch & Co.	5-10-96
14th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co. Ltd	6-25-96
Community Center 2 Sulphur Parks	Gragson, Cassidy & Guillory, L.L.P.	2-26-96
Waterworks 9 of 4	Broussard & Co CPAs	5-06-96

CALCASIEU PARISH POLICE JURY
 STATUS OF PREVIOUS AUDIT FINDINGS
 DECEMBER 31, 1995

Previous audit reports set out certain areas for recommended improvements in programs encompassed in this examination. The current status of these items is reported below.

A. INTERNAL CONTROL STRUCTURE

PRIMARY GOVERNMENT

1. Special Assessments Management (Audit periods December 31, 1985-1994)

Finding: Collections required emphasis. The following is a recap of the status of delinquent special assessments:

<u>Year</u>	<u>No. of Accounts Delinquent</u>	<u>Delinquent Receivable</u>
1985	135	\$110,000
1986	180	159,000
1987	90	114,440
1988	223	192,744
1989	136	170,000
1990	174	120,625
1991	208	153,889
1992	156	132,342
1993	170	148,299
1994	192	165,700
1995	174	166,427

In 1992, the Police Jury was successful in passing a one and one-half cent sales tax, which will provide blacktopping of rural residential roads and solid waste collection with no user fees, as well as reimbursement to persons who have paid or who are in the process of paying for blacktopping on a front-foot-assessment basis. This was expected to reduce the outstanding delinquent special assessment receivable balance, but attention still needed to be directed towards those accounts which are still delinquent and have been for several years.

Criteria: Proper internal controls require that these older accounts be given special attention for collection purposes.

(Continuation of Internal Control Structure)

Effect: Currently, there is no financial statement impact since the above delinquent accounts have been reflected in the allowance for doubtful accounts. However, cash overdrafts exist for the projects with significant delinquent balances. The general fund has had to fund the prior expenditures. Any collection of these delinquent accounts would be repaid to the General Fund.

Cause: Management has not been able to devote substantitive attention to these older accounts.

Recommendation: We recommended that increased collection efforts be made, including but not limited to written and verbal contact with the property owners on a routine basis.

Current Status: The delinquent accounts are similar to prior year figures. In 1995, the Parish transferred monitoring of this activity to the accounting supervisor in the finance department who has currently sent out interim billing statements in an attempt to improve collections. We would suggest that the Parish continue their collection efforts in this area and, as time permits, to begin the routine contacts as noted above.

Management Response: The Police Jury will continue to contact these owners during the year to attempt to collect the past due amounts.

B. SINGLE AUDIT COMPLIANCE

1. Section 8 Housing Assistance Payments (HAP):

- a. Finding: During the fieldwork testing of our audit, it was determined that there was a housing unit that was apparently vacant since September, 1993. Apparently, the tenant moved out and the landlord did not comply with the terms of his agreement with the Police Jury when he did not report the move out. Payments continued to be made to the landlord until June, 1994. The Police Jury was notified that the tenant moved out by neighbors. The Police Jury discontinued all payments to the landlord and dropped him from the program. The District Attorney was contacted by Housing officials. A certified letter was sent to the landlord requesting reimbursement for the rent paid. The landlord is currently making arrangements with the Police Jury for repayment. We do not view this as an

(Continuation of Compliance with Laws and Regulations)

internal control weakness since an inspection was made prior to the tenant moving in and the yearly inspection was not due yet. Also, the Police Jury took all of the necessary steps once they became aware of the problem.

Criteria: Section 8 guidelines require notification of any tenant relocation.

Effect: Housing assistance payments of \$309.88 was made for 10 months. Four of those months were in 1993, so we have set out \$1,239.52 as questioned costs for 1993 and \$1,859.28 for 1994. A total of \$3,408.68 was requested from the landlord which included an additional month for administrative requirements.

Cause: The Police Jury was unaware that the tenant moved.

Recommendation: We recommended that the Police Jury follow up on the collection of the above amounts from the landlord and then use that collection to reimburse the grantor agency.

Current Status: There has been no change in the status of this comment. The Police Jury has not been successful in collecting the above amounts from the landlord and is continuing to rely on the District Attorney to pursue the matter further. As in 1994, we recommend strongly that the Police Jury take any available aggressive steps to enforce collection of this amount and that coordination with the grantor be obtained regarding the final disposition of this matter.

Management Response: The Parish has turned over all of the relative information to the District Attorney and will correspond with them when needed. No correspondence from the grantor has been received regarding any amount to be repaid as a result of the above finding.

- b. Finding: In the prior year, we suggested that the present simple time and attendance records system be replaced by the Parish management conducting objective, periodic measurements to determine the relative time and effort of each employee among the programs periodically (once a year).

Criteria: Any grantee is required to provide sufficient supporting documentation for grant expenditures. We are attempting to improve upon the current documentation.

(Continuation of Compliance with Laws and Regulations)

Effect: There is no financial impact since overall payroll records are maintained. This suggestion serves only to improve upon the current system.

Cause: The Police Jury was unaware of the improvement that could be implemented.

Recommendation: We recommend that the Police Jury conduct the above mentioned objective, periodic measurements of time and effort.

Current Status: The Police Jury has implemented the segregation of time and attendance general ledger expenditures for the Housing office employees between the various grant activities. In addition, the Police Jury has made an annual analysis of the payroll expenditures. We will consider this item closed for reporting purposes but continue to strongly recommend that the Police Jury continue striving to improve the total operations, and resulting documentation, of the Housing activities.

Management Response: So noted.

c. Finding: During our testing of Section 8 tenant files, the following exceptions were noted:

(1) The Department of Housing and Urban Development (HUD) has a requirement, for existing and moderate rehabilitation programs, that contract rent and any allowance for utilities or other services shall not exceed the applicable Fair Market Rent. Certain exceptions are allowed if proper procedures are taken. Of the 50 tenant files reviewed, 3 files had excess rents. The applicable FMR for all three units was \$420.00 while the gross rent was \$449.52, \$429.52, and 439.52, respectively.

(2) Of the 50 files reviewed, two of the files did not contain the lease agreement while seven of the files were not properly completed (signatures, dates, etc. omitted). On one occasion, it appeared that the information was signed in blank. We could not locate current application forms on four tenants. The Housing Office stated that if there were no changes to the applications, any information was entered directly onto the computer system. Since the tenant file provides the main support for the compliance with the various HUD requirements, we suggest that all information regarding the certification and/or recertification of tenants should be maintained, or at least documented in memo form, in this file.

(Continuation of Compliance with Laws and Regulations)

(3) The Department of Housing and Urban Development requires that the rental units be inspected prior to entering the system and on an annual basis, thereafter. Eleven of the files reviewed did not contain any documentation of the required annual inspections of the rental units, while there were five separate files that had documentation for prior year inspections but not for 1994. One other file reviewed had documentation of a failed inspection but no follow-up inspection documentation was present.

(4) During our review of the Housing Office's calculation of the assistance payments for the 50 above files, we had six files that had discrepancies between the information used in the actual calculation and the documentation maintained in the tenant file. One of the six did not have documentation regarding the dependents identified, while another did not have documentation regarding a credit taken for disability. Three other files had different benefit calculations than the audit recalculation. (One was over \$12/month, one was under \$12/month, and one was under \$2/month) The differences were attributable to credits. The last of the six files needs to be reviewed for reasonableness of income/expense disclosure.

Besides the six above files, two other tenant files did not have timely or completed income verification information.

(5) For the 50 files reviewed we traced the information approved in the tenant file to the various supporting documentation attached to the assistance disbursements in the month of December. There were payment discrepancies in 6 of the files. The discrepancies totaled \$702.59, of which \$598.65 related to one tenant who was recertified in September of 1994.

For this particular tenant, the assistance payment was reduced from \$215.15 to \$15.60 upon recertification in September. Even though the recertification was complete and new information was obtained, the Housing Department did not make the change until 1995 since they stated that the correct recertification date was February. In the prior year, the tenant recertified in October, 1993 so the recertification was after a year had already passed. The other items were discussed with Housing officials who stated that the updated information may have been in another file but did not provide us with any further documentation.

(Continuation of Compliance with Laws and Regulations)

Also during this procedure, we noted that there were discrepancies in 14 of the 50 invoices related to addresses of the tenants or landlord changes. We forwarded a copy of a list of these 14 for the Housing Office to investigate and/or update their files but we have not received any further communication.

(6) Two years ago, the Police Jury performed a procedure whereby all landlords had to come to the Finance Office and pick up that particular month's rental check. At that time, verification that a current, signed contract was made as well as copying the landlord's driver's license. We noted during our review of landlords in connection with the tenant testing that the files containing the landlord information could be better organized. We also noted that the Police Jury had not re-performed the procedure of requiring the landlords to come and pick up their checks periodically in an attempt to verify that all current information is obtained and correct. All landlord contracts should be executed and approved when the original lease is signed.

(7) The Housing Office needs to review their procedures for requesting quarterly drawdowns/advances for this grant. It appears that the quarterly requests for 1994 were in excess of their current needs. This resulted in a significant payable due to the grantor on the year end fee accountants' settlement reports.

Criteria: The Department of Housing and Urban Development has established specific guidelines and requirements for operating the Housing assistance program, which includes ensuring that items (1) through (5) are performed correctly. Item (6) provides for strengthened internal controls over this activity to ensure that the Housing office employees are properly performing their job functions. As far as the last item above, general federal requirements state that governments should only request funds to meet their immediate needs.

Effect: For the month tested, there were discrepancies in the maximum fair market rent of \$58.56 per month, three instances (netting to \$2/month) of discrepancies in benefit calculations, and \$702.59 in actual assistance payments that differed from amounts documented in the tenant file. A significant percentage of the above

(Continuation of Compliance with Laws and Regulations)

findings related to noncompliance with HUD program guidelines but no specific financial impact. In addition, item (4) above could result in questioned costs if the documentation for the dependents could not be located in all cases. Item (7) will require the Police Jury to reimburse the grantor for excess collections.

Cause: These findings were, for the most part, a result of a lack of proper documentation and review of the certification and recertification process. In addition, the Housing Office overestimated their immediate financial needs regarding the quarterly drawdowns/advances.

Recommendation: We strongly suggested that the Housing office appoint an individual to review the tenant file documentation for every tenant processed by that office before the initial certification or recertification process is completed. Development of a checklist for documents and procedures that should be performed could be completed by this reviewer. The Police Jury should ensure that every effort is made to maintain a high degree of internal control due to the volume of activity that occurs in this office. We also recommend that the Housing Office review their budget to properly request funds needed to meet each quarters' financial needs.

Current Status: We note that the Housing office is to be commended for its efforts in improving the file documentation for the tenants. However, Schedule 1, Section B, Item 1 continues to identify areas that need to be addressed which relate to items similar to those listed above. Schedule 1, Section B, Item 2 specifically addresses the area regarding the advancement of public funds.

Management's Response: See our response on Schedule 2, Section

2. Budget Amendment

Finding: The Police Jury did not amend the budget for one special revenue fund for actual expenditures that exceeded budget by more than 5%.

Criteria: State law requires that governmental entities amend their general and special revenue originally adopted budgets when an unfavorable variance exists and exceeds 5% of the budgeted amount.

(Continuation of Compliance with Laws and Regulations)

Effect: There is no direct financial impact at this time.

Cause: This fund was inadvertently omitted when the budget-to-actual comparisons were made. The Police Jury did amend the budget for other 5% unfavorable variances.

Recommendation: We recommended that a second individual review the budget to actual comparisons in detail to ensure that this type of oversight is avoided in the future.

Current Status: There were no exceptions noted when reviewing 1995 activity for budget compliance. We recommend that this item be closed for reporting purposes.

Management's Response: So noted.

3. LiHeap Grant

Finding: During our testing of eligibility of certain recipients for the LiHeap grant, we noted differences in calculations of allowed benefits in two of twenty-five files reviewed. One instance occurred because past due balances of utility bills were inadvertently included in the calculation of the monthly energy cost. Both instances resulted in an overpayment of \$10 each. On a third file, we could not locate the documentation or verification for child support income listed.

Criteria: The grantor has established certain guidelines to follow when determining the eligibility of a participant and the level of assistance to be given.

Effect: This has resulted in a questioned cost of \$20.

Cause: This was an oversight on the part of the employee assigned to take the application.

Recommendation: We recommended that calculation of benefits continue to be reviewed by a second person and that the reviewer is made aware of why these instances occurred in order to prevent them from reoccurring.

(Continuation of Compliance with Laws and Regulations)

Current Status: See Schedule 2, Section B, Item 2 for current year exceptions noted. Based on the existence of the current year comments, we continue to recommend that the Police Jury strengthen the review procedures for this activity.

Management's Response: So noted.

4. Weatherization Program

Finding: During our review of eligibility and allowability of participants and expenditures related to the Weatherization program we noted that of ten files reviewed, we were unable to substantiate the income level for one of the participants since no other documentation regarding income was located in the file except on the application. However, the amount disclosed on the application was in compliance with the requirement.

Criteria: The grantor requires that the income of the family for a single family unit be below 125% of the OMB Poverty level.

Effect: We were unable to substantiate with further documentation the income of the family. We did not note any other exceptions for this participant or the other nine participants.

Cause: We could not determine the reason for the absence of further documentation.

Recommendation: We suggested that the Police Jury review their procedures for verifying income and determine if further documentation was needed in this case, as well as other future cases. We do note that the documentation/management of this program has improved.

Current Status: During our current year testing, we did not note any exceptions relating to the verification of income. We consider this specific item closed for reporting purposes. We also note that, subsequent to the issuance of our 1994 report, management was able to locate the income verification information and forwarded to the grantor.

Management's Response: So noted.

(Continuation of Compliance with Laws and Regulations)

OTHER COMPONENT UNITS

(a) Gravity Drainage District 2 of Ward 7

Finding: The District entered into a financing arrangement for the purchase of a Caterpillar Tractor. The amount financed over a 2 year period was \$24,000. Since this is debt that would not be paid in the ordinary course of business, the District should have obtained the approval of the State Bond Commission prior to finalizing the purchase.

Criteria: State law requires that no debt be incurred, except of purchases in the ordinary course of business on terms not exceeding 90 days, without the approval of the State Bond Commission.

Effect: The District is not in compliance with this requirement. At this point, there is no direct financial impact.

Cause: The District did not obtain the necessary consultation/advice prior to the completion of this transaction.

Recommendation: We recommended that the District review the applicable state statutes on debt as well as purchases in order to avoid the duplication of this situation in the future.

Current Status: There were no exceptions noted during 1995.

Management's Response: Noted for future reference.



To the Members of the
Calcasieu Parish Police Jury

In planning and performing our audit of the general purpose financial statements of the Calcasieu Parish Police Jury for the year ended December 31, 1995, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated July 26, 1996 on the general purpose financial statements of the Calcasieu Parish Police Jury.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. A copy of this letter will be provided to the Legislative Auditor.

Gus Schram & Co., Ltd.

August 8, 1996

- American Institute of Certified Public Accountants
- Private Companies Practice Section (AICPA)
- Society of Louisiana Certified Public Accountants

INTERNAL CONTROL COMMENTS AND SUGGESTIONS

CURRENT YEAR COMMENTS:

There were no current year internal control comments and suggestions for management letter purposes.

PRIOR YEAR COMMENTS:

1. Reissuance of Drug Policy Statement to Employees:

Finding: It was noted during our audit that the Police Jury has not reissued their policy on drugs in the workplace. New employees are notified about this policy but as a reminder to all employees, we believe that it would be appropriate to notify all of the current employees of the Police Jury's policy. The notification should state the Police Jury's policy that the manufacture, distribution, dispensing, possession or use of controlled substances is prohibited in the workplace and should go on to state the actions that will be taken against employees violating the above prohibition. This would also be a good opportunity to discuss the availability of drug counseling, etc. to those employees who voluntarily come forward as well as notifying the employees that work under federal grants that they are required to notify the Police Jury in writing of any criminal drug statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction.

Current Status: The Police Jury has not re-distributed the policy statement to all employees as of the date of this letter. We continue to recommend the entity-wide distribution of this policy statement on a periodic basis.

2. Other prior year comments and suggestions reflected on the 1994 management letter were implemented accordingly. However, the comment regarding the timeliness of the audit report has been moved to the compliance report.

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the fiscal year ended December 31, 1995

Prepared by:

Division of Finance

Calcasieu Parish Police Jury
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 1995

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S. MARK McMURRY
ADMINISTRATOR

CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana 70602
318/ 437-3500
Fax 318/ 437-3399

July 31, 1996

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

Dear Members of the Police Jury:

The comprehensive annual financial report of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 1995, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Police Jury. To the best of our knowledge and belief, the enclosed data is accurate in all respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Parish. All disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

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

The financial statements presented in this report include all funds and account groups of the primary government, the Calcasieu Parish Police Jury, as well as those of its component units. Component units are legally separate entities for

which the primary government is financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from those of the primary government.

ECONOMIC CONDITION AND OUTLOOK

Calcasieu Parish is located in the southwestern portion of the State, bordered on the west by the Sabine River and the State of Texas. The Parish is approximately 45 miles from the Gulf of Mexico and is served by a deep-water channel in conjunction with the Calcasieu River which empties into the Gulf. This channel, and the Port of Lake Charles it serves, have for many years been important factors in the health of the Parish's economy, and they continue to be. The reopening of the former Chennault Air Force Base several years ago as an industrial airpark has provided significant economic growth and potential and should continue to do so for many years to come.

Over the past four years, this southwest corner of the state anchored by Calcasieu Parish, has been the single fastest growing area in the state. Calcasieu has led the state in total economic growth during the past year, and current trends support the fact that this phenomenal growth period should continue at least for the next couple of years.

Calcasieu Parish continues to experience a strong recovery from the oil bust-generated recession in the 1980's that affected the entire State of Louisiana. The unemployment rate continues to fall, and it is becoming more frequently harder to find "workers" than it is "work." At the time of our last report, the unemployment figures for March of 1995 were 7.1%, down considerably from the devastating 13.9% in June of 1987. The March, 1996 figure was down even more to 5.1%.

The nation's unemployment rate for March 1996 was 5.6%.

Taxable sales in Calcasieu Parish for the year ended February, 1996 were 25.77% higher than those of the year ended February, 1995.

Commercial sales in the real estate market increased 5.36% with an increase in the dollar amount of 22.2% from March 1995 to March 1996. The real estate market for residential sales, however, reported a decrease of 6% during the same period although the dollar value increased by 7.05%. The decrease in the number of sales is due to the shortage of homes available on the open market, creating a demand for sales of existing homes.

The dollar volume of building permits for March 1996 was \$8,915,000 compared to \$7,421,000 in March 1995. This represents a 20% increase in new construction. The number of residential building permits issued increased 6%, compared to a 7.5% drop nationally.

As further indication of the strength of our economy in Calcasieu Parish, the payroll dollars are continuing to grow. We led the state in 1995 with a 6.8% job growth rate that is being attributed to expanding industries, gaming, and construction jobs. The job growth rate is expected to level off to 4.3% in 1996 and 3.5% in 1997, but will remain ahead of other areas according to the LSU Department of Economics.

Expansions taking place in the industrial arena have helped power the economic growth over the last year. The petrochemical industrial complex is responsible for more than 14% of our total job base. As mentioned in last summer's report, Conoco, already a major employer locally, is participating in a joint venture with Pennzoil, and construction of their lube oil facility adjacent to Conoco's Westlake operation is underway. This billion dollar project is creating two-to-three thousand construction jobs and another 250 permanent jobs will follow upon completion, with a payroll of \$10 million.

The proliferation of the riverboat gaming business is at the center of much of the economic recovery discussion. Since this report last Summer, one additional riverboat has opened for business, joining the three boats that located here beginning in December of 1993. The combined employment of these operations is estimated to be 4,000 jobs, with total payrolls in excess of \$50 million.

Boarding fees from the three boats are estimated to total \$14-16 million, with the City of Lake Charles receiving about one-half of that amount and the Parish and the City of Westlake dividing the other half on an approximate 75%/25% basis.

Since the inception of riverboat gaming here two and one half years ago, there has been considerable discussion concerning the instability of such a business. Major concern has been expressed that Texas would legalize this form of gaming, causing developers here - who enjoy 70%-75% of this business from Texas - to pack up and leave. Additionally, the local option vote issue, which will be settled in this fall's elections, has created some concern for long-term investments by the riverboat companies. Still, major improvements at both companies sites are continuing and the resulting construction jobs have been steady.

The Port of Lake Charles is another segment of our industrial sector that had a record breaking year in 1995, handling 974,000 tons of general cargo through its city docks. More than 5.7 million tons of cargo moved through the Port's public and leased terminals for a combined economic impact of more than \$97.8 million last year. Recently, the Port received funding of \$10.8 million to construct an extension to an existing dock.

The many transportation improvements referred to in the last three years' annual reports that have such a significant impact on the area's economy are proceeding as planned. The Parish is certainly doing its part, thanks to the passage of a sales tax in July, 1992, which was primarily dedicated to the hardsurfacing of the lion's share of the Parish's remaining non-hardsurfaced roads. We are almost 100% completed with these very needed improvements to our transportation system, and because the sales tax receipts are continuing to grow, we will continue to hardsurface additional roads each year through 2002.

The Calcasieu Parish Road and Drainage Trust Fund was implemented last year and \$2,000,000 has been allocated by the Police Jury to various much-needed projects on a matching fund basis. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

We are optimistic that Calcasieu Parish will continue to stay on the positive side of the economic ledger, and our feeling is that the gains will continue to be stable and lasting throughout the remainder of the twentieth century.

MAJOR INITIATIVES

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

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

A sales tax proposal approved in 1992 is providing for the collection of residential solid waste throughout the unincorporated area at a significant savings to individual residents.

The large amount of funding anticipated to be forthcoming from the Isle of Capri riverboat head tax arrangement, particularly with the opening of the Isle's second boat, will produce new challenges for innovative and progressive governing. The annual guarantee for the arrangement is \$4,375,000. The Police Jury has remained committed to the principle of allocating revenues from gambling to only non-recurring expenditures so as to not increase dependence on funds that are less stable than ad valorem or sales taxes.

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

FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL

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

BASIS OF ACCOUNTING

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

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

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

- Transactions are executed in accordance with management's *general or specific authorization*;

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

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

All internal control evaluations occur within the above framework.

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

BUDGETARY CONTROLS

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

FINANCIAL INFORMATION

GENERAL FUND AND SPECIAL REVENUE FUNDS

The following schedules present a summary of General Fund and Special Revenue Funds revenues and expenditures for the fiscal year ended December 31, 1995, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

GENERAL FUND

Revenue	General Fund 1995	General Fund 1994	General Fund Difference
Ad valorem taxes	\$ 4,589,459	\$ 4,589,459	\$ 397,448
Other taxes, penalties & interests	202,008	213,963	(11,955)
Intergovernmental	1,231,395	1,165,803	65,592
Charges for services	76,894	87,614	(10,720)
Fines & forfeitures	192,201	217,872	(25,671)
Interest	661,082	493,656	167,426
Gaming Revenues	77,932	136,464	(58,532)
Miscellaneous Revenues	356,845	318,844	38,001
Total Revenues	\$ 7,785,264	\$ 7,223,675	\$ 561,589

General Fund revenues totaled \$7,785,264 for 1995, which was an increase of 7.77% as compared to the 1994 total revenues of \$7,223,675. The ad valorem tax increase was due to an increase in the taxable property assessment value. The increase in interest income was due to increased investable balances along with an average higher interest rate environment in 1995.

Expenditures	General Fund 1995	General Fund 1994	General Fund Difference
Legislative	\$ 303,961	\$ 290,284	\$ 13,677
Judicial	859,929	814,776	45,153
Elections	106,415	150,231	(43,816)
Other general government	1,633,550	1,556,617	76,933
Public Safety	1,395,848	1,375,313	20,535
Health & Welfare	234,526	208,389	26,137
Economic development & assistance	97,816	116,770	(18,954)
Capital outlay	110,547	238,134	(127,587)
Debt Service:			
Principal retirement	3,283	2,970	313
Interest & fiscal charges	3,847	4,182	(335)
Other Expenditures	149,244	132,646	16,598
Total Expenditures	\$ 4,898,966	\$ 4,890,312	\$ 8,654

General Fund expenditures totaled \$4,898,966 for 1995 which was only \$8,654 over the 1994 total expenditures of \$4,890,312.

SPECIAL REVENUE FUNDS

Revenues	Special Revenue Funds 1995	Special Revenue Funds 1994	Special Revenue Funds Difference
Ad valorem taxes	\$ 8,890,249	\$ 7,632,948	\$ 1,257,301
Sales Taxes	14,687,407	13,103,813	1,583,594
Other taxes, penalties & interest	40,499	31,573	8,926
Licenses & Permits	1,075,284	1,031,753	43,531

Revenues	Special Revenue Funds 1995	Special Revenue Funds 1994	Special Revenue Funds Difference
Intergovernmental Revenues	\$10,797,873	\$10,989,383	\$ (191,510)
Charges for Services	1,200,791	1,130,201	70,590
Fines & Forfeitures	1,120,280	2,062,670	(942,390)
Interest	2,098,043	1,433,451	644,592
Gaming Revenues	3,036,024	562,235	2,473,789
Sale of Assets	77,436	3,026	74,410
Miscellaneous Revenues	1,082,021	1,228,905	(146,884)
Total Revenues	\$44,105,907	\$39,209,958	\$4,895,949

Special Revenue Fund revenues totaled \$44,105,907 for 1995, which was an increase of 12.49% as compared to the 1994 total revenues of \$39,209,958. Approximately one half of the ad valorem tax increase was due to an increase in the parish wide Juvenile Detention, Probation, and Service ad valorem tax from 2.45 mill to 3.45 mill which was approved by the electorate on October 16, 1993. The remaining portion of the ad valorem tax increase was due to an increase in the taxable property assessment value.

The significant decrease in fines and forfeitures revenues was related to a substantial bond forfeiture that was collected in 1994.

The substantial increase in gaming revenues in 1995 was due to the riverboat gaming fees that were collected from the Isle of Capri Casino which began operations within the parish in July 1995.

Expenditures	Special Revenue Funds 1995	Special Revenue Funds 1994	Special Revenue Funds Difference
Judicial	\$ 3,969,856	\$ 3,762,715	\$ 207,141
Finance & Administration	1,213,580	1,249,028	(35,448)
Intergovernmental Revenues	92,633	100,161	(7,528)
Public Safety	2,910,948	2,730,845	180,103
Public Works	9,694,188	8,886,266	807,922
Health & Welfare	6,963,159	7,633,219	(670,060)
Culture & Recreation	341,966	328,489	13,477
Economic Development & Assistance	3,216,534	3,297,101	(80,567)
Capital Outlay	5,252,431	6,168,022	(915,591)
Other Expenditures	72	13	59
Total Expenditures	\$33,655,367	\$34,155,859	\$ (500,492)

CAPITAL PROJECTS FUNDS

Expenditures for capital improvements in 1995 totaled \$15,396,422. Included in these expenditures were \$527,087 of cost related to construction of a new Agriculture Service Center located at Burton Coliseum, \$502,164 of Courthouse Complex renovation costs, \$511,818 of construction costs on new Mosquito Control and Public Works facilities and \$13,575,777 to fund the 1992 Sales Tax Road Improvement Program.

INTERNAL SERVICE FUNDS

The Calcasieu Parish Police Jury operates four internal service funds: the Workmen's Compensation Self-Insured Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund, and the Self-Insured

Unemployment Insurance Fund. The Workmen's Compensation Self-Insured Fund accounts for the receipt of premiums and expenditures of claims and administrative costs for the Parish's self-insured workmen's compensation program. The Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's employees' self-insured health insurance program. The Self-Insured Liability/Property Insurance Fund, which was established in 1993, is used to account for the related premiums, expenditures and reserves. The Fund was established starting with the policy period which began on August 23, 1993. The Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of unemployment insurance.

FIDUCIARY FUND-TYPE AGENCY FUNDS

The Parish maintains six fiduciary fund-type agency funds: the Hotel-Motel Tax Fund, the Deferred Compensation Fund, the Local Emergency Planning Committee (L.E.P.C.) Fund, the Coliseum Sales Tax Fund, the Coliseum Capital Improvement Fund, and the Riverboat Agency Fund.

The Hotel-Motel Tax Fund is used to account for the collection and payment to the Southwest Louisiana Convention and Visitors Bureau of hotel-motel taxes collected by the Calcasieu Parish Police Jury on its behalf.

The Deferred Compensation Fund accounts for funds invested in employees' deferred compensation plans.

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

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

The Coliseum Capital Improvement Fund is used to account for the construction of the Burton Coliseum parking lot. Funds are transferred from the Coliseum Tax Fund described above.

The Riverboat Agency Fund is used to account for the collection and disbursement of riverboat gaming revenues.

DEBT ADMINISTRATION

At December 31st, the Calcasieu Parish Police Jury had \$24,634,314 of general obligation and revenue bonds outstanding. The District 4A Revenue bonds represent \$24,600,000 of the above outstanding debt. The Police Jury also had an estimated liability of \$878,813 for sales tax rebates under the Enterprise Act of 1981. The Enterprise Zone Program was initiated in 1981 to provide incentives in order to stimulate business and industrial growth in depressed areas of the state.

CASH MANAGEMENT & INVESTMENTS

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

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

accuracy and fair representation of the financial statements and schedules contained in this report.

Federal funds received by the Parish are also subject to an annual program compliance audit under the requirements of the Single Audits Act and Office of Management and Budget Circular A-128. The results of this examination for the fiscal year ended December 31, 1995, will be incorporated in a Supplementary Compliance Report.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Reports for fiscal year ended December 31, 1994. 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, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Calcasieu Parish Police Jury has received a Certificate of Achievement for the last four consecutive years (*fiscal years ended December 31, 1991 through December 31, 1994*). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

ACKNOWLEDGEMENTS

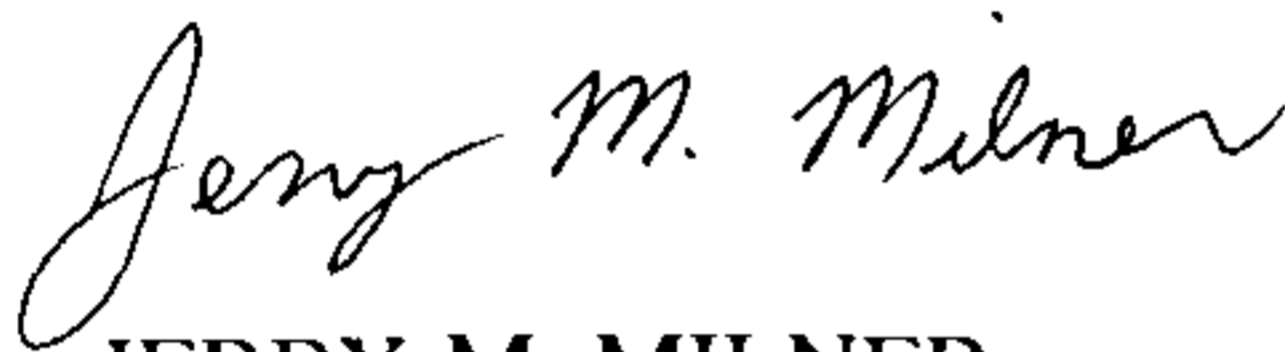
The preparation of the comprehensive annual financial report on a timely basis was made possible by dedicated services of the Finance Division and the Office of the Administrator, along with our independent auditor, Gus Schram & Company, Ltd.

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

Very truly yours,



S. MARK McMURRY
Parish Administrator



JERRY M. MILNER
Director of Finance

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, 1994

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.

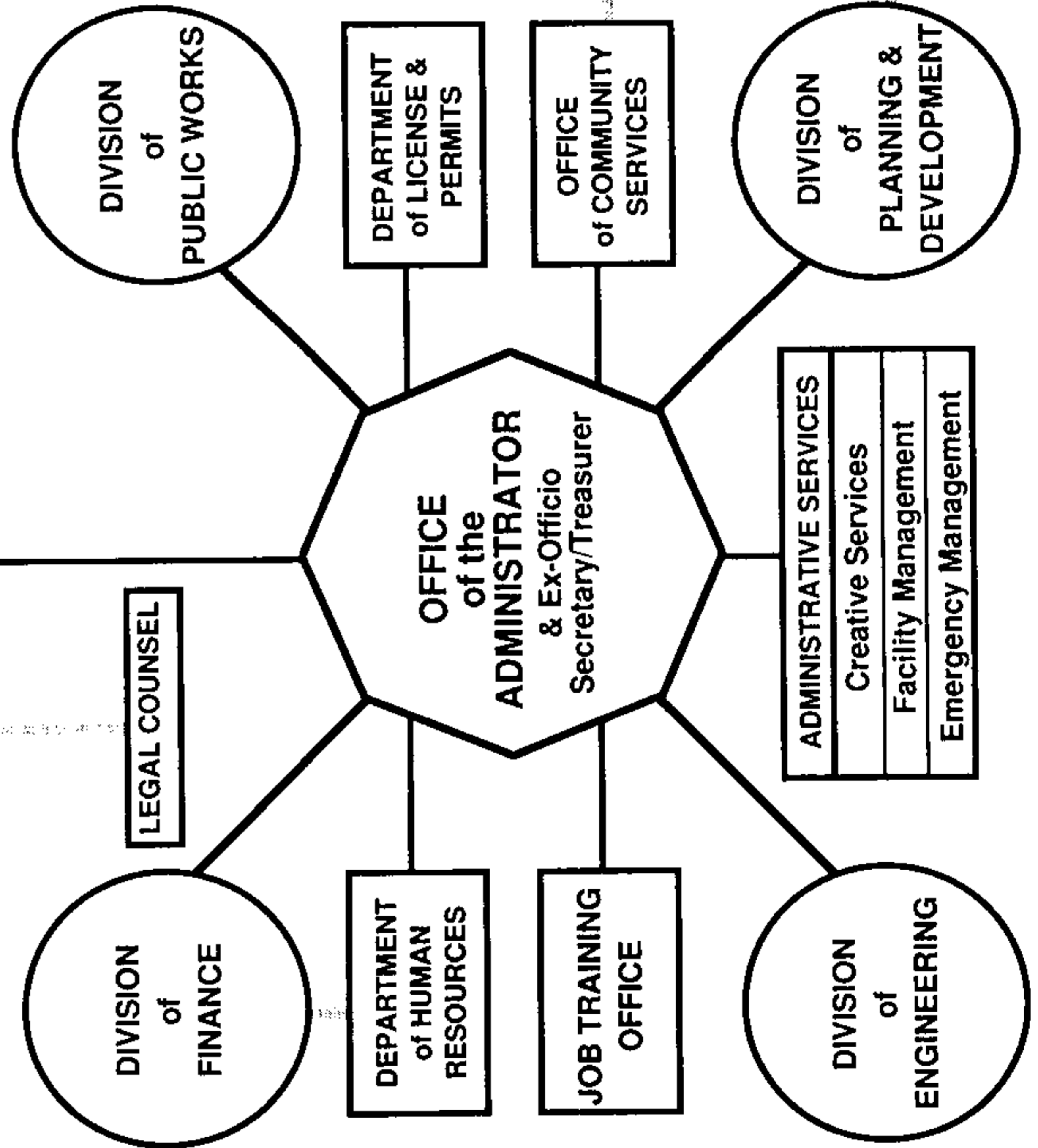
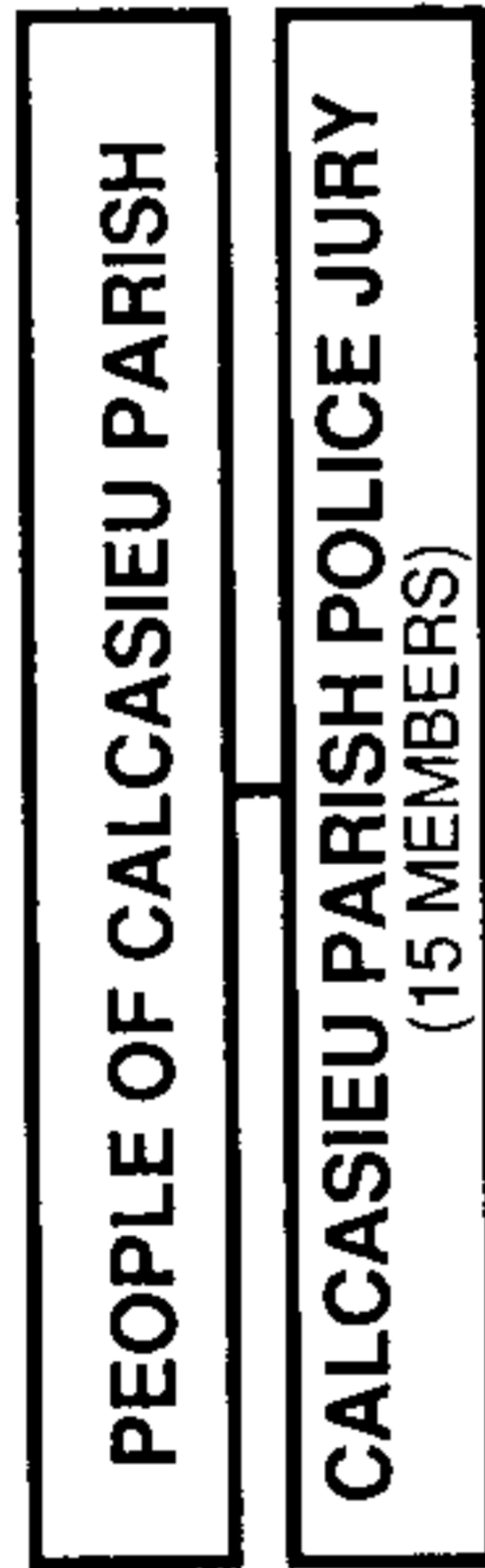


Timothy H. Riordan
President

Jeffrey L. Essler
Executive Director

ORGANIZATIONAL CHART

of
THE CALCASIEU PARISH POLICE JURY
 October 1995



AIRPORT AUTHORITY
COMMUNICATIONS DISTRICT
LIBRARY BOARD
HOSPITAL DISTRICTS
WATERWORKS DISTRICTS
DRAINAGE DISTRICTS
FIRE PROTECTION DISTRICTS
COMMUNITY SERVICES BOARD
RECREATION DISTRICTS
SEWER DISTRICTS
PLANNING COMMISSION
BOARD OF ZONING ADJUSTMENT

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 1995

<u>Title</u>	<u>Name</u>
Police Jury President.....	Ray Campbell
Police Jury Vice-President.....	Clyde Dulaney
Police Juror.....	Paul Guillory
Police Jury.....	Joseph J. St. Mary
Police Juror.....	Allen P. August
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	Charles S. Liggio, Sr.
Police Juror.....	Dana Carl Jackson
Police Juror.....	Charles Blanchard
Police Juror.....	Darrell Derouen
Police Juror.....	Algie Breaux
Police Juror.....	Sandy Treme
Police Juror.....	Larry Currie
Police Juror.....	Francis Andrepont
Police Juror.....	Dale Bayard
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Public Works.....	Ron Rider
Director of Planning & Development.....	James J. Vickers



INDEPENDENT AUDITORS' REPORT

Mr. Allen August, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1995, as listed in the table of contents as Exhibits 1 through 9. These general purpose financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Note I. Those statements account for 80.62% of total assets, 77.20% of total revenues of governmental funds, and 100% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 1995, and for the year then ended. The financial statements of these entities were audited by other auditors whose reports have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Police Jury as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated July 26, 1996 on our consideration of the Police Jury's internal control structure and a report dated July 26, 1996 on its compliance with laws and regulations.

As disclosed in Note I, certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$282,789. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

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

The supplementary information contained in the Statistical Section for the years ended December 31, 1986, through December 31, 1995, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Calcasieu Parish Police Jury.

Gus Schram & Co., Ltd

Lake Charles, Louisiana
July 26, 1996

CALCASIEU PARISH POLICE JURY

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

December 31, 1995

(With comparative totals for December 31, 1994)

	Governmental Fund Types			Proprietary Fund Type			Fiduciary Fund Type			Account Groups			Totals		Component Units
	General	Special Revenue	Debt Service	Capital Projects	Internal			Agency Funds	General	Fixed Assets	Long-Term Debt	1994		1995	
					Service Funds	Funds	Funds					Primary Government (Memorandum only)			
												1994	1995		
Assets and other debits															
Assets:															
Cash and cash equivalents	\$ 375,629	2,849,635	34,996	853,835	240,164	66,820	-	-	-	-	-	4,421,079	4,121,878	36,709,612	
Investments	8,768,944	37,372,160	67,421	9,698,485	2,847,097	898,166	-	-	-	-	-	59,652,273	45,179,097	30,169,137	
Receivables (net of allowances for uncollectibles):															
Taxes	4,718,404	8,854,643	-	-	-	891,514	-	-	-	-	-	14,464,561	14,168,321	15,998,449	
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	8,505,674	
Special assessments	-	-	166,626	-	-	-	-	-	-	-	-	166,626	239,602	67,665	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	985,810	
Mortgage loans	-	-	-	-	-	-	-	-	-	-	-	-	-	20,379,702	
Interest receivable	111,968	396,077	136	109,491	32,052	2,117	-	-	-	-	-	651,841	389,902	330,414	
Prepaid items	233,251	836,416	-	-	-	-	-	-	-	-	-	1,069,667	1,195,699	297,827	
Due from other governmental units	93,574	3,854	-	1,957	-	185,349	-	-	-	-	-	284,734	374,132	-	
Due from other funds	30,383	18,500	-	-	5,229	-	-	-	-	-	-	54,112	209,399	-	
Due from component units	-	-	-	-	-	-	-	-	-	-	-	-	-	2,683	
Due from primary government	192,946	-	-	-	-	-	-	-	-	-	-	192,946	-	-	
Interfund receivables	380,563	-	-	-	-	-	-	-	-	-	-	380,563	144,454	-	
Advances to other funds	814,032	-	-	-	-	-	-	-	-	-	-	814,032	124,000	-	
Notes receivable	2,539	218,607	-	-	-	38,918	-	-	-	-	-	260,064	13,140	-	
Other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	706,384	
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	-	-	833,317	
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted assets:															
Cash and cash equivalents	-	-	266,350	251,603	-	-	-	-	-	-	-	517,953	1,490,163	3,902,618	
Other restricted assets	-	-	658,416	2,486,447	-	-	-	-	-	-	-	3,144,863	11,319,966	14,525,716	
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	-	-	-	-	-	65,006,479	-	-	65,006,479	59,966,562	122,347,761	
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	302,601	
Other debits:															
Amount available in debt service funds	-	-	-	-	-	-	-	-	-	844,224	-	844,224	96,249	3,684,102	
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	-	-	25,312,231	25,312,231	25,869,620	28,633,107	
Total assets and other debits	\$ 15,772,233	50,549,892	1,193,945	13,401,818	3,124,542	2,082,884	65,006,479	26,156,455	177,238,248	164,902,184	290,043,591				

Liabilities and fund balances	290,819	1,278,900	850	827,995	24,997	174,959	2,598,520	3,921,772	1,769,882
Liabilities:									
Accounts payable	-	-	-	-	-	-	-	-	32,349
Payroll taxes	-	-	-	-	-	-	-	-	1,075,232
Accrued interest payable	44,885	465,006	-	-	-	-	509,891	493,562	1,333,850
Accrued liabilities	-	-	-	-	-	679,342	679,342	496,605	-
Deferred compensation liability	-	-	-	-	-	-	-	-	-
Deductions from ad valorem taxes receivable - retirement system	-	631,752	-	-	-	324,904	956,656	402,363	20,134
Due to other governmental units	-	53,894	1,148	-	44,343	-	284,734	374,132	3,026,461
Due to other funds	-	-	-	-	-	-	-	-	-
Due to primary government	527	1,672	-	337	147	1,769	4,452	1,341	27,590
Due to component units	-	-	-	192,946	-	-	192,946	-	-
Interfund payables	-	-	-	169,408	-	-	380,563	-	-
Advances from other funds	-	-	211,155	-	-	-	14,771,207	144,454	9,468,135
Deferred revenues	4,747,746	8,995,379	136,568	-	-	891,514	-	14,690,047	492,401
Notes payable	-	-	-	-	-	-	-	-	194,218
Liability for self-insurance funds short-term	-	-	-	-	508,015	-	508,015	609,291	-
Liability for self-insurance funds long-term	-	-	-	-	566,500	-	566,500	784,190	-
Capital lease	-	143,814	-	635,764	-	10,396	789,974	666,144	1,695,801
Retainage payable	-	-	-	-	-	-	-	-	326,461
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	757,616
General obligation bonds payable	-	-	-	-	-	-	34,314	37,597	24,968,298
Revenue bonds payable	-	-	-	-	-	-	24,600,000	24,600,000	63,337,967
Special assessment debt	-	-	-	-	-	-	248,980	424,776	95,400
Compensated absences payable	-	-	-	-	-	-	394,348	384,073	562,801
Sales tax rebate liability	-	-	-	-	-	-	878,813	519,423	-
Other liabilities	-	-	-	-	-	-	-	1,022	3,822,912
Total liabilities	<u>5,269,326</u>	<u>11,570,417</u>	<u>349,721</u>	<u>1,826,450</u>	<u>1,144,002</u>	<u>2,082,884</u>	<u>48,399,255</u>	<u>48,550,792</u>	<u>113,007,508</u>
Equity and other credits:									
Investment in general fixed assets	-	-	-	65,006,479	-	-	65,006,479	59,966,562	65,188,993
Contributed capital	-	-	-	-	-	-	-	-	18,816,023
Retained earnings:									
Reserved	-	-	-	-	-	-	-	-	12,043,800
Unreserved	-	-	-	-	1,980,540	-	1,980,540	890,568	33,991,049
Fund balances:									
Reserved for restricted purposes	-	-	-	-	-	-	-	-	1,097,489
Reserved for debt service	-	-	844,224	-	-	-	844,224	96,249	3,602,465
Reserved for prepaid items	16,838	1,292,574	-	-	-	-	1,309,412	4,265,550	-
Reserved for encumbrances	380,563	-	-	-	-	-	380,563	144,454	-
Reserved for advances	614,032	-	-	-	-	-	614,032	-	-
Reserved for notes receivable	-	878,813	-	-	-	-	878,813	519,423	-
Reserved for enterprise zone rebate	-	1,564,548	-	-	-	-	1,564,548	483,497	-
Unreserved - designated	-	35,243,540	-	-	-	-	56,260,382	49,985,082	-
Unreserved - undesignated	9,441,474	38,979,475	844,224	11,575,368	1,980,540	-	128,838,993	116,351,392	29,093,763
Total equity and other credits	<u>10,452,907</u>	<u>38,979,475</u>	<u>844,224</u>	<u>11,575,368</u>	<u>1,980,540</u>	<u>2,082,884</u>	<u>177,238,248</u>	<u>164,907,184</u>	<u>177,036,083</u>
Total liabilities, equity and other credits	<u>\$ 15,722,233</u>	<u>\$ 50,549,892</u>	<u>\$ 1,193,945</u>	<u>\$ 13,401,818</u>	<u>\$ 3,124,542</u>	<u>\$ 2,082,884</u>	<u>\$ 177,238,248</u>	<u>\$ 164,907,184</u>	<u>\$ 290,043,591</u>

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

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances

All Governmental Fund Types and Discretely Presented Component Units

For the fiscal year ended December 31, 1995
(With comparative totals for December 31, 1994)

	Totals					Component Units 1995	
	Primary Government (Memorandum Only)			1995			
	General	Special Revenue	Debt Service	Capital Projects	1994		
Revenues:							
Taxes:							
Ad valorem	\$ 4,986,907	8,890,249	-	-	13,877,156	12,222,407	22,571,574
Sales	-	14,687,407	-	9,267,483	23,954,890	21,217,458	5,845,096
Other taxes, penalties and interest	202,008	40,499	-	-	242,507	245,536	871,588
Special assessments levied	-	-	59,747	-	59,747	158,831	21,264
Licenses and permits	-	1,075,284	-	-	1,075,284	1,031,753	53,748
Intergovernmental revenues	1,231,395	10,187,005	-	-	11,418,400	12,137,619	4,845,848
Charges for services	76,894	1,200,791	-	-	1,277,685	1,730,815	9,220,286
Fines and forfeitures	192,201	1,120,280	-	-	1,312,481	2,280,542	1,204,826
Interest received on assessments	-	-	54,312	-	54,312	41,604	16,727
Interest earned on investments	661,082	2,098,043	13,824	944,619	3,717,568	2,452,183	1,737,856
Gaming revenues	77,932	3,036,024	-	-	3,113,956	698,699	-
Sale of assets	-	77,436	-	-	77,436	3,026	21,496
Miscellaneous revenues	356,845	1,082,021	339	-	1,439,205	1,554,529	1,855,666
Total revenues	7,785,264	43,495,039	128,222	10,212,102	61,620,627	55,775,002	48,265,975
Expenditures							
Current:							
Legislative	303,961	-	-	-	303,961	290,284	-
Judicial	859,929	3,969,856	-	-	4,829,785	4,577,491	1,008,370
Elections	106,415	-	-	-	106,415	150,231	-
Finance and administrative	-	1,213,580	6,003	-	1,219,583	1,256,037	1,608
Other general government	1,633,550	92,633	-	-	1,726,183	1,656,778	4,815,569
Public safety	1,395,848	2,910,948	-	-	4,306,796	4,106,158	18,314,031
Public works	-	9,694,188	-	380,790	10,074,978	9,148,492	2,545,002

Health and welfare	234,526	6,989,627	-	7,224,153	7,841,608	84,664
Culture and recreation	-	341,966	-	341,966	328,489	6,718,980
Economic development and assistance	97,816	3,238,384	-	3,336,200	3,413,871	585,696
Capital outlay	110,547	5,252,431	-	20,378,451	19,890,191	10,002,680
Debt service:						
Principal retirement	3,283	-	156,317	159,600	335,398	1,681,612
Interest and fiscal charges	3,847	-	1,197,204	1,201,051	930,181	1,610,997
Rebates - prior year assessments	-	-	1,318	1,318	2,462	-
Other expenditures	149,244	72	-	149,475	251,134	37,678
Total expenditures	4,898,966	33,703,685	1,360,842	55,359,915	54,178,805	47,406,887
Excess (deficiency) of revenues over (under) expenditures	2,886,298	9,791,354	(1,232,620)	6,260,712	1,596,197	859,088
Other financing sources (uses):						
Operating transfers in	10,000	1,969,702	1,983,325	4,918,920	2,810,630	-
Operating transfers out	(694,765)	(2,240,830)	-	(4,958,920)	(2,882,197)	-
Operating transfers from component units	-	137,000	-	137,000	137,000	18,788
Operating transfer to primary government	-	-	-	-	-	(137,000)
Proceeds from capital lease	-	-	-	-	-	48,352
Loan proceeds	-	-	-	-	-	100,053
Bond proceeds	-	-	-	-	24,600,000	9,000,000
Special assessment bond proceeds	-	-	-	-	62,422	-
Total other financing sources (uses)	(684,765)	(134,128)	1,983,325	97,000	24,727,855	9,030,193
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,201,533	9,657,226	750,705	6,357,712	26,324,052	9,889,281
Fund balance at beginning of year	8,251,374	29,319,519	96,249	55,494,262	29,777,318	37,396,382
Prior period adjustment	-	-	-	-	(607,108)	(289,445)
Residual equity transfer	-	2,730	(2,730)	-	-	-
Fund balance at end of year	\$ 10,452,907	38,979,475	844,224	61,851,974	55,494,262	46,996,218

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

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non - GAAP Budgetary Basis)
Budget and Actual
General Fund, Special Revenue, and Debt Service Fund Types
For the fiscal year ended December 31, 1995

	General Fund			Special Revenue Funds			Debt Service Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:									
Taxes:									
Ad valorem	\$ 4,947,019	4,943,955	(3,064)	8,805,963	8,803,121	(2,842)	-	-	-
Sales	-	-	-	12,927,180	14,687,407	1,760,227	-	-	-
Other taxes, penalties and interest	194,000	214,956	20,956	25,000	40,499	15,499	-	-	-
Licenses and permits	-	-	-	939,000	1,075,284	136,284	-	-	-
Intergovernmental revenues	1,162,406	1,077,642	(84,764)	10,517,004	10,440,907	(76,097)	-	-	-
Charges for services	74,000	76,894	2,894	1,158,288	1,200,791	42,503	-	-	-
Fines and forfeitures	205,000	192,201	(12,799)	834,500	1,120,280	285,780	-	-	-
Interest earned on investments	350,000	661,082	311,082	780,432	2,098,043	1,317,611	-	7,972	7,972
Gaming revenue	40,000	104,488	64,488	2,280,000	2,875,043	595,043	-	-	-
Sale of assets	-	-	-	120,000	77,436	(42,564)	-	-	-
Miscellaneous revenues	331,380	356,845	25,465	1,111,635	1,024,404	(87,231)	-	-	-
Total revenues	7,303,805	7,628,063	324,258	39,499,002	43,443,215	3,944,213	-	7,972	7,972

Expenditures

Current:									
Legislative	305,682	304,426	1,256	-	-	-	-	-	-
Judicial	938,485	841,322	97,163	3,850,718	3,891,068	(40,350)	-	-	-
Elections	116,374	109,842	6,532	-	-	-	-	-	-
Finance and administrative	-	-	-	1,295,959	1,197,726	98,233	-	-	-
Other general government	1,991,118	1,644,524	346,594	99,118	92,565	6,553	-	-	-
Public safety	1,499,438	1,308,229	191,209	3,041,180	2,885,542	155,638	-	-	-
Public works	-	-	-	12,434,093	9,524,174	2,909,919	-	-	-
Health and welfare	270,378	230,373	40,005	7,752,489	7,026,357	726,132	-	-	-
Culture and recreation	-	-	-	437,768	356,782	80,986	-	-	-

Economic development and assistance	131,900	101,577	30,323	3,482,480	3,090,398	392,082	-	-
Capital outlay	85,000	110,547	(25,547)	11,854,162	5,653,790	6,200,372	-	-
Debt service:								
Principal retirement	3,283	3,283	-	-	-	-	-	-
Interest and fiscal charges	3,847	3,847	-	-	-	-	1,817,334	1,143,828
Other expenditures	139,801	135,985	3,816	10,052	72	9,980	-	-
Total expenditures	5,485,306	4,793,955	691,351	44,258,019	33,718,474	10,539,545	1,817,334	1,143,828
								673,506
								673,506
Excess (deficiency) of revenues over (under) expenditures	1,818,492	2,834,108	1,015,609	(4,759,017)	9,724,741	14,483,758	(1,817,334)	(1,135,856)
								681,478
Other financing sources (uses):								
Operating transfers in	10,000	10,000	-	929,452	1,967,702	1,038,250	1,817,334	1,970,821
Operating transfers out	(695,539)	(694,765)	774	(3,567,600)	(2,238,830)	1,328,770	-	-
Operating transfers from component units	-	-	-	128,000	137,000	9,000	-	-
Total other financing sources (uses)	(685,539)	(684,765)	774	(2,510,148)	(134,128)	2,376,020	1,817,334	1,970,821
								153,487
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,132,960	2,149,343	1,016,383	(7,269,165)	9,590,613	16,859,778	-	834,965
Fund balance at beginning of year	8,251,374	8,251,374	-	29,337,086	29,337,086	-	89,801	89,801
Residual equity transfer	-	-	-	-	5,272	5,272	-	-
Fund balance at end of year	\$ 9,384,334	10,400,717	1,016,383	22,067,921	38,932,971	16,865,050	89,801	924,766
								834,965

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

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995
(With comparative totals for the fiscal year ended December 31, 1994)

	Totals			
	Internal Service	Primary Government (Memorandum Only)		Component Units
		1995	1994	
Operating revenues:				
Charges for services	\$ -	-	-	34,924,672
Interest earned on investments	-	-	-	576,988
Mortgage loans interest income	-	-	-	1,896,402
Mortgage-backed securities interest income	-	-	-	838,087
Premiums	3,438,850	3,438,850	3,153,044	1,905,280
Miscellaneous revenues	-	-	-	330,319
Total operating revenues	<u>3,438,850</u>	<u>3,438,850</u>	<u>3,153,044</u>	<u>40,471,748</u>
Operating expenses:				
Personal services	-	-	-	19,507,491
Materials and supplies	-	-	-	2,057,981
Repairs and maintenance	-	-	-	948,190
General and administrative	193,514	193,514	144,488	10,209,519
Depreciation	-	-	-	2,900,927
Mortgage servicing fees	-	-	-	82,682
Mortgage insurance	-	-	-	31,445
Bond Interest	-	-	-	31,825
Amortization of deferred charges	-	-	-	2,843,950
Provision for bad debt	-	-	-	161,584
Premium payments	670,975	670,975	436,618	1,691,699
Benefit payments	1,611,228	1,611,228	1,754,253	464,793
Other operating expenses	<u>133,859</u>	<u>133,859</u>	<u>158,485</u>	<u>1,007,524</u>
Total operating expenses	<u>2,609,576</u>	<u>2,609,576</u>	<u>2,493,844</u>	<u>41,932,610</u>



CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 1995

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Discretely Presented Component Units

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

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

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

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

- * • Calcasieu Parish Library Board. The Calcasieu Parish Library is governed by a separate ten member board of which five members are appointed by the City of Lake Charles and five members are appointed by the Police Jury. While the library is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Board Commission approvals must be obtained through the Police Jury.
- Calcasieu Parish Sheriff (the "Sheriff"). The Sheriff is a separately elected official with the authority to levy ad valorem taxes and issue debt. The Police Jury is not responsible for the financing of deficits nor is it entitled to receive any surplus. However, the Sheriff is fiscally dependent on the Police Jury, since under State law, the Police Jury furnishes office space, furnishings, and equipment to the Sheriff. In addition, the Police Jury is required to provide minimum funding for supplies, food preparation, and clothing for inmates held in the Calcasieu Parish Correctional Center.
- Calcasieu Parish Clerk of Court (the "Clerk") and the Calcasieu Parish Tax Assessor (the "Assessor"). The Clerk and the Assessor are also separately elected officials. The Assessor has the authority to levy ad valorem taxes. The Clerk is funded from court costs and document filing fees. Neither official can issue long-term debt. In addition, fiscal dependency exists since the Police Jury provides and maintains the Clerk's and Assessor's offices.
- * • Calcasieu Parish Communications District (the "District"). This entity was created by the Police Jury. The District is governed by a Board of Commissioners of which all are appointed by the Police Jury. The purpose of the District is to provide a primary three-digit emergency telephone number (911) and related support system for Calcasieu Parish.
- Calcasieu Parish Public Trust Authority (the "Authority"). The Authority is a legal entity separate and apart from the Police Jury although the Police Jury is the ultimate beneficiary of all residuals of the trust estate. The Authority's 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.
- District Attorney of the Fourteenth Judicial District (the "District Attorney"). The District Attorney is a separately elected official. The financial information included in this component unit presents only those funds maintained by the District Attorney. The Police Jury's financial statements would be misleading if data of this organization was not included because of the nature and significance of the relationship.

- Southwest Louisiana Convention and Visitor's Bureau (the "Bureau"). The Southwest Louisiana Convention and Visitor's Bureau is a political subdivision of Calcasieu Parish, having been created for the purpose of promoting conventions and tourism in the Calcasieu Parish area. The Bureau derives its income primarily from a tax on the occupancy of hotel and motel rooms in Calcasieu Parish, which is levied and collected by the Calcasieu Parish Police Jury.

- * • Industrial Development Board. The Industrial Development Board is a financial vehicle to assist industry in raising tax exempt funds for environmental protection and business development. The Police Jury appoints the board members.

- Other Special Districts. There are a number of special districts located in Calcasieu Parish (fire, gravity drainage, recreational, water, sewerage and hospital) that each provide services to a limited number of parish citizens. The Police Jury appoints all board members of those districts that do not include a municipality within their boundaries. Therefore the Police Jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Police Jury. These agencies are:
 - * . Fire District Number 1 of Ward 1
 - * . Fire District Number 1 of Ward 2
 - * . Fire District Number 2 of Ward 3
 - * . Fire District Number 2 of Ward 4
 - * . Fire District Number 3 of Ward 4
 - * . Fire District Number 4 of Ward 4
 - * . Fire District Number 1 of Ward 5
 - * . Fire District Number 1 of Ward 6
 - * . Fire District Number 1 of Ward 7
 - * . Fire District Number 2 of Ward 8
 - * . Gravity Drainage District 8 of Ward 1
 - * . Gravity Drainage District 9 of Ward 2
 - * . Gravity Drainage District 4 of Ward 3
 - * . Gravity Drainage District 5 of Ward 4
 - * . Gravity Drainage District 5 of Wards 5 & 6
 - * . Gravity Drainage District 2 of Ward 7
 - * . Gravity Drainage District 7 of Ward 8
 - * . Recreational District Number 1
 - . Community Center and Playground District Number 4 of Ward 1
 - . Community Center and Playground District Number 2 of Ward 4
 - . Community Center and Playground District Number 1 of Ward 6
 - . Community Center and Playground District Number 3 of Ward 7
 - . Niblett's Bluff Park Commission

- . Airport Authority for Airport District #1 of Calcasieu Parish
 - . West Calcasieu-Cameron Hospital
 - * . Sewer District 8 of Ward 4
 - . Sewer District 11 of Ward 3
 - * . Sewer District 12 of Ward 4
 - . Waterworks District Number 1 of Ward 1
 - . Waterworks District Number 5 of Ward 3
 - . Waterworks District Number 8 of Wards 3 & 8
 - . Waterworks District Number 2 of Ward 4
 - . Waterworks District Number 4 of Ward 4
 - . Waterworks District Number 9 of Ward 4
 - . Waterworks District Number 11 of Ward 4
 - . Waterworks District Number 7 of Wards 6 & 4
- * **Other Boards/Funds.** There are three other boards/funds that are statutorily created as a result of the operations of the district court system. The district court system, itself, is fiscally dependent on the Police Jury for office space and courtrooms. The nature and significance of the relationship between these three boards/funds is such that exclusion from the Police Jury's financial statements would render the financial statements incomplete or misleading. These boards/funds are as follows:
- . The Fourteenth and Thirty-eighth Judicial Districts Indigent Defender Board.
 - * . The Fourteenth Judicial District Court Judicial Expense Fund.
 - * . The Fourteenth District Court Child Support Fund.

There is a separate account at the Calcasieu Parish Coroner's Office which is not under the control of the Police Jury. Audited information regarding this account was unavailable and therefore not included in these financial statements. The activity in this account is immaterial in relation to other discretely presented component units, as well as to the primary government.

Complete financial statements for each of the individual component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon St., Lake Charles, Louisiana 70602.

Component Unit Report Disclosures

The discretely presented component units audited by other auditors are included in the Police Jury's general purpose financial statements, notwithstanding qualifications in the report of one of the component unit statements. The auditors of Waterworks District No. 2 of Ward 4 qualified their report because they were unable to test for compliance with terms of the revenue bond issue outstanding. The auditors of the Southwest

Louisiana Convention and Visitor's Bureau also modified their report since the financial statements were prepared on the cash basis of accounting. Given the nature and timing of the qualifications and the relative materiality of the values involved, it is the belief of the Police Jury that any adjustments which might be required as a result of these two modifications would not materially misstate the combined financial statements. Also, the discretely presented component unit auditors for Waterworks District No. 2 of Ward 4 added an explanatory paragraph to their audit report. This entity was delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$140,000. The auditors for Waterworks District No. 4 of Ward 4 did not add an explanatory paragraph to their report but disclosed that the district was delinquent with principal payments on outstanding bonds in the amount of \$142,789. The bondholders are aware of both of the delinquencies and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

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

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

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

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

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

Those revenues susceptible to accrual and/or deferral are property taxes, the various state shared revenues and grants, special assessments, interest revenues, and charges for services relating to a joint service

agreement or due from another governmental agency. Sales taxes collected and held by the state at year end on behalf of the government also are recognized as revenue. Such revenues as licenses, permits, franchise fees, fines and forfeitures, charges for services to the public or nongovernmental agencies not under a joint service agreement are not susceptible to accrual because generally they are not measurable until received in cash.

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

Governmental funds include the following fund types:

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

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

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

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

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

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

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

Service Fund Type is the only Proprietary Fund maintained by the Police Jury.

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

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

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

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

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

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

C. Assets, Liabilities and Equity

1. Cash and Investments

Cash includes amounts held in interest bearing demand deposit accounts.

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

Investments are stated at cost or amortized cost, except for investments in the deferred compensation agency fund which are reported at market value.

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

2. Cash Equivalents

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

3. *Receivables and Payables*

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

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

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

- (1) Levy date: October, 1995
- (2) Billing date: November, 1995
- (3) Collection dates: December, 1995 to February, 1996
- (4) Due Date: November 15, 1995
- (5) Delinquent Date: December 31, 1995
- (6) Lien Date: February, 1996

The Parish bills and collects property taxes using the assessed values determined by the Calcasieu Parish Tax Assessor. An assessment is made to finance the budget of a particular period and the revenue produced from any property tax assessment should be recognized in the fiscal period for which it was provided (budgeted) and for which the collections are reasonably available. Since the taxes for a budget year are generally collected in December of the levy year and January and February of the ensuing year, the entire levy is considered "available." Thus, collections and expected collections of the 1995 levy are accrued as "deferred" revenues and as receivables in the current year (1995). The revenues recognized in the current year (1995) are, accordingly, collections of the 1994 levy.

4. *Inventories and Prepaid Items*

Inventories

Inventories are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 1995 are immaterial and are approximately the same as at December 31, 1994.

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

Prepaid Items

The Police Jury utilizes the nonallocation method, which fully recognizes expenditures in the year of payment.

For the discretely presented component entities with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 1995, are recorded as prepaid items.

5. *Restricted Asset Accounts*

Primary Government

The Police Jury has established a trust account, which is physically segregated from other assets of the Police Jury, with First National Bank of Commerce in New Orleans for receipts of sales tax approved and designated for District 4-A road improvements. This sales tax is funding the retirement of revenue bonds. The trust has cash in the amount of \$251,603, which is reported in the capital projects 1992 Sales Tax Road Improvement Fund and \$266,350 in a similarly titled debt service fund. Restricted investments and interest receivable amounts of \$2,486,447 are also reported in the capital projects fund and \$658,416 in the debt service fund.

Component Units

The component units have restricted asset accounts in the amount of \$18,428,334, which are comprised of assets restricted for grant purposes, various projects/construction, customer/meter deposit liabilities, deferred compensation amounts, retirement of debt and self insurance liabilities.

6. *Fixed Assets*

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

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

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

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund

types, which consists of component units, is computed using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	5-50
Land improvements	10-40
Plant distribution system	20-40
Hospital equipment	4-25
Furniture, fixtures and equipment	3-15

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

7. *Compensated Absences*

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

Employees of the Police Jury accrue annual and sick leave at varying rates according to years of service with the Police Jury. Upon resignation or retirement, unused annual leave is paid to the employee at the employee's current rate of pay. Upon retirement, accumulated annual leave for which payment cannot be made and all unused accumulated sick leave is used in the retirement benefit computation as earned service. Upon resignation, unused sick leave is forfeited.

In addition, before 1985 all personnel accrued earned time off (ETO) for required attendance at meetings after normal working hours or when called out in emergency situations. ETO was accrued at the rate of one hour of ETO for each overtime hour worked. In 1985, management personnel only were excluded from accruing ETO, but they would be paid for unused ETO upon resignation or retirement at the rate it was earned. Now only non-management personnel accrue ETO.

At December 31, 1995, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$4,967,202 and \$394,348, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$394,348 is recorded in the general long-term debt account group.

8. Long-Term Obligations

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

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

9. Interfund Transactions

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

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

10. Capital Leases

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

11. Memorandum Only-Total Columns

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

consolidation. Interfund eliminations have not been made in the aggregation of this data.

12. Comparative Data

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

8. Budget "revenues" reported here for debt service are not traceable to the Parish's budget document without reconciliation. It has been the Parish's policy to budget a value as "revenues" for each debt service fund which, in fact, represents the available resources for the respective funds taking into account fund balances from previous years plus budget year projected revenues. The budgetary comparisons reflected here for debt service funds were derived from the budget documents by analysis.
9. The original budget was adopted by the Police Jury on December 21, 1994. Expenditures may not legally exceed budgeted appropriations in the individual funds. During the year, several supplementary appropriations were necessary. The budgetary comparisons reported on the statements reflect final amended budgets. The supplementary budget amendments are as follows:

	Budget As Originally Enacted	Supplementary Amendments	Budget As Revised
General Fund:			
Revenues	\$ 7,303,805	\$ 0	\$ 7,303,805
Expenditures	5,485,306	0	5,485,306
Special Revenue Funds:			
Revenues	40,205,990	(706,988)	39,499,002
Expenditures	42,144,189	2,113,830	44,258,019
Debt Service Funds:			
Revenues	0	0	0
Expenditures	1,817,334	0	1,817,334

The supplementary amendments were necessary in order to (1) carry over any encumbrances obligated at the end of 1994, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

10. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

B. Budgetary-GAAP Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non GAAP Budgetary Basis) and Actual-General,

Special Revenue and Debt Service Fund Types presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basic, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1995 is as follows:

	General	Special Revenue	Debt Service
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 2,149,343	\$ 9,590,613	\$ 834,965
Adjustments:			
To adjust revenues for tax and revenue accruals	157,201	51,824	0
To adjust expenditures for salary and expense accruals	(105,011)	14,789	(850)
To adjust other sources and uses of financial resources	0	0	0
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	2,201,533	9,657,226	834,115
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	0	0	(83,410)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 2,201,533</u>	<u>\$ 9,657,226</u>	<u>\$ 750,705</u>

C. Excess of Expenditures Over Appropriations

The following is a listing of the excesses of expenditures over appropriations in individual funds for the year ended December 31, 1995.

Fund	Expenditures	Appropriations	Excess
Special Revenue:			
Solid Waste Fund	\$ 2,143,535	\$ 2,052,567	\$ 90,968
Parks Fund	636,906	633,655	3,251
Criminal Court Fund	3,915,531	3,860,718	54,813
N.C.O.A. Fund	259,421	249,700	9,721
Community Development Block Grant Fund	118,982	118,010	972
Totals	<u>\$ 7,074,375</u>	<u>\$ 6,914,650</u>	<u>\$ 159,725</u>

D. Deficit Fund Balance

Primary Government

The Paving Assessments Debt Service Fund has a deficit fund balance of \$79,692 due to delinquent accounts in several of the projects.

The Paving Assessments Capital Projects Fund has a deficit fund balance of \$67,491. This is due to the fact that the certificates which will be used to pay this debt were not issued at December 31, 1995. The revenue needed to reimburse the fund will be collected in the next fiscal year.

The Agriculture Service Center Capital Projects Fund has a deficit fund balance of \$362,399 due to the fact that construction is being financed by the General Fund. Revenues needed to reimburse the General Fund will be collected in the next two fiscal years.

Component Units

One component unit had a deficit fund balance of \$1,759 due to insufficient operating funds.

E. Deficit Retained Earnings

Primary Government

The Self Insured Liability/Property Internal Service Fund has a deficit retained earnings of \$641,241 due to an accrual for estimated contingent liabilities resulting from various lawsuits (see Note IV(B)). This full amount is not expected to be immediately disbursed since the final outcome of the various lawsuits has not been determined. It is expected that this amount will be financed over several years as needed.

Component Units

Three component units had combined deficit retained earnings (reserved and unreserved) in the amount of \$200,977, due to insufficient operating funds.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Primary Government

The Police Jury's deposits at December 31, 1995, which are invested in "overnight" repurchase agreements involving U. S. government securities, were entirely covered by federal depository insurance or by collateral held by a third party custodial bank in the Police Jury's name, as required by Louisiana Revised Statute 39:1225.

Investments are stated at cost or amortized cost, which approximates market. 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 investment in the Louisiana Asset Management Pool, Inc.(LAMP). LAMP is a non-profit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool.

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

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

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

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

The deposit information (excluding balances subject to "overnight" repurchase agreements) at December 31, 1995 for the Police Jury is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	<u>\$ 1,897,307</u>	<u>\$ 2,694,344</u>

Investments. The Police Jury's investments are categorized in accordance with GASB Statement No. 3 to give an indication of the level of risk assumed at year end. Category 1, which represents the lowest level of risk, includes investments that are insured or registered or securities held by the governmental entity or its agent in the government's name. Category 2 includes uninsured and unregistered investments with securities

held by the counter party's trust department or agent in the government's name. Category 3, which represents the greatest level of risk, includes uninsured and unregistered investments with securities held by the counter party or by its trust department or agent but not in the government's name.

The investment information at December 31, 1995 for the Police Jury is as follows:

Investment Type	Category 1	Category 3	Carrying Amount	Market Value
"Overnight" Repurchase Agreements*	\$ 3,008,903	\$ 0	\$ 3,008,903	\$ 3,010,772
U.S. Government Securities +	58,972,929	▲ 3,050,348	62,023,277	60,725,430
Total	\$ 61,981,832	\$ 3,050,348	\$ 65,032,180	\$ 63,736,202
Mutual Funds:				
Deferred Compensation			679,342	679,342
Marquis Funds			517,954	517,954
Louisiana Asset Management Pool			279,225	279,225
Total	\$ 61,981,832	\$ 3,050,348	\$ 66,508,701	\$ 65,212,723

*The collected bank balances at December 31, 1995 subject to the "overnight" repurchase agreements were \$3,008,903. The book balance subject to the repurchase agreement was \$1,446,177. The remaining bank and book balances not swept were \$1,897,307 and \$2,694,344 respectively.

▲These assets are controlled and held in trust by First National Bank of Commerce, as trustee for the benefit of the bond holders. The investments are in the name of the trust estate, created by the bond indenture, as opposed to Calcasieu Parish Police Jury.

+The following is a principal maturity schedule for the Primary Government's U.S. Government Securities.

1996	\$ 39,689,701
1997	5,181,757
1998	7,043,339
1999	2,043,440
Total Short Term (0 to 5 years)	53,958,237
Total Intermediate Term (5 to 10)	3,111,720
Total Long-Term (10 years and after)	11,598,476
Total Investments	68,668,433
Less: Component units participating in investment pool	6,645,156
Primary government investment total	\$ 62,023,277

To reduce interest rate risk, the portfolio has been diversified by containing a small percentage of the total portfolio in intermediate or long term governmental agencies whose performance varies inversely with either the short term or long term market interest rate. These securities contain no principal risk since they are U.S. governmental agency securities and management has the ability and intention to hold securities until maturity. This diversification has produced a more consistent yield on the total portfolio, through the various interest rate cycles.

Component Units

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

The deposit information at December 31, 1995 for the discretely presented component units is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 6,604,252	\$ 6,266,560
Category 2	891,110	857,516
Category 3	37,600,502	32,459,162
Totals	<u>\$ 45,095,864</u>	<u>\$ 39,583,238</u>

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Market Value</u>
U.S.Govt. Securities (including repurchase agreements)	\$ 10,935,390	\$ 27,348,207	\$ 38,283,597	\$ 38,380,785
Investment Contracts			6,273,996	6,273,996
Louisiana Asset Management Pool (LAMP)			116,058	116,058
Mutual Funds			521,274	521,274
Totals	<u>\$ 10,935,390</u>	<u>\$ 27,348,207</u>	<u>\$ 45,194,925</u>	<u>\$ 45,292,113</u>

Cash/Investment Reconciliation

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

	Primary Government	Component Units
Carrying value of deposits per Note III(A)	\$ 2,694,344	\$ 39,583,238
Carrying value of investments per Note III(A)	66,508,701	45,194,925
Adjustment from Carrying Value of Repurchase Agreements to Book Value	(1,562,726)	
Petty Cash	1,334	2,455
Adjusted Note III(A) disclosure	<u>\$ 67,641,653</u>	<u>\$ 84,780,618</u>
Per Combined Balance Sheet (Exhibit 1)		
Cash and Cash Equivalents	\$ 4,421,079	\$ 36,709,612
Investments	59,652,273	30,169,137
Restricted cash and cash equivalents	517,953	3,902,618
Restricted investments:		
Primary Government	3,050,348	
Component Units		13,999,251
Adjusted Balance Sheet total	<u>\$ 67,641,653</u>	<u>\$ 84,780,618</u>

B. Receivables

Primary Government

Receivables at December 31, 1995 consist of the following:

	General Fund	Special Revenue	Debt Service	Capital Projects	Internal Service Funds	Agency Funds
Receivables:						
Interest	\$ 111,968	\$ 396,077	\$ 136	\$ 109,491	\$ 32,052	\$ 2,117
Taxes	4,718,404	8,854,643				891,514
Special assessments:						
Current			30,058			
Delinquent			10,343			
Deferred			126,225			
Intergovernmental	233,251	836,416				
Note Receivable*	814,032					
Other receivables	2,539	218,607				38,918
Total receivables	<u>\$5,880,194</u>	<u>\$10,305,743</u>	<u>\$ 166,762</u>	<u>\$ 109,491</u>	<u>\$ 32,052</u>	<u>\$932,549</u>

*The note receivable recorded in the General Fund in the amount of \$814,032 represents amounts expended in connection with capital improvements made at the Burton Coliseum. McNeese State University has leased the Coliseum from the Police Jury and is currently receiving the ad valorem taxes designated for the Coliseum's maintenance (less an administrative fee for the Police Jury.) McNeese has executed a note

payable to the Police Jury for the improvements paid for by the Police Jury, wherein they agreed to designate currently \$200,000 per year to the reimbursement of this outlay. Since there is an ad valorem tax dedicated for the Coliseum, there does not appear to be any credit risk related to this note.

Ad valorem taxes receivable and special assessments receivable have been reduced by an allowance for uncollectible taxes. Estimated uncollectible taxes for 1995 were \$784,484 and \$166,427 respectively.

Certain collectible amounts of property tax revenue for the 1995 reporting period, respective portions of which are not material to any fund, are not included in the amounts reported as receivable and revenue and are not a part of the allowance amount mentioned in the previous paragraph. It has been the Parish's policy to recognize these amounts as revenue in the years they are actually collected. The Police Jury's property tax calendar is reported in Note I(C)(3).

Component Units

The majority of the receivable balances from the discretely presented component units results from mortgage loans receivable from the Calcasieu Parish Public Trust Authority. The receivable totals \$20,379,702. The mortgage loans are carried on the balance sheet net of a reserve for loan losses of \$22,542. Mortgage loans of \$15,151,288 and \$4,891,931 are pledged as security of the 1991 Series A and 1992 Series B Mortgage Revenue Refunding Bonds, respectively.

C. Fixed Assets

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

	Balance 01/01/95	Additions	Deletions	Balance 12/31/95
Land, buildings, & improvements*	\$ 42,574,711	\$ 4,055,254	\$ 118,828	\$ 46,511,137
Equipment & furniture	14,042,201	1,429,900	834,971	14,637,130
Construction in progress	3,349,650	2,423,519	1,914,957	3,858,212
Total general assets	\$ 59,966,562	\$ 7,908,673	\$ 2,868,756	\$ 65,006,479

*The amount reported in the "Additions" column includes the Fair Market Value of the donation of the Muller Department Store Building in the amount of \$999,800. The donation was effected by a transfer of 100% of the stock of Muller Realty Co., whose only asset was the department store. This company was then liquidated and dissolved, leaving the vacant building owned by the Police Jury.

D. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These

receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

The composition of interfund balances as of December 31, 1995 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Works Fund	\$ 7,031
	Cal-Ca Fund	42,200
	Self-Insured General Liability/Property Fund	44,343
Public Works Fund	Paving Assessments Fund	1,148
	Calcasieu Parish Road and Drainage Trust Fund	706
Housing Fund	Community Development Block Grant Fund	2,000.
Multi-Purpose Center Fund	Cal-Ca Fund	1,957
Coliseum Capital Improvement Fund	General Fund	185,349
Total		<u>\$ 284,734</u>

Interfund receivables/payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Agriculture Service Center Fund	<u>\$ 192,946</u>

Advances to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Paving Assessment Debt Service Fund	\$ 211,155
	Agriculture Service Center Fund	169,408
Total		<u>\$ 380,563</u>

Due to/from primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
<i>Primary government:</i>	<i>Component Unit:</i>	
General Fund	Waterworks District 11 of Wards 4 & 7	\$ 6,967
	Sewer District 11 of Ward 3	11,899
	Sewer District 8 of Ward 4	6,964
	Fire District 1 of Ward 5	1,760
	Calcasieu Parish Sheriff*	2,793
Cadastre Fund	Calcasieu Parish Assessment District*	18,500
Self Insured Workmen's Compensation Fund	Airport Authority District 1*	2,487
Self Insured Liability/Property Fund	Airport Authority District 1*	2,742
Total		<u>\$ 54,112</u>
<i>Component Unit:</i>	<i>Primary government:</i>	
Library Fund	General Fund	\$ 527
	Criminal Court Fund	106
	Juvenile Detention Fund	54
	Health Unit Fund	277
	Mosquito Control Fund	94
	Administrative Fund	154
	1992 Sales Tax Road Improvement Fund	258
	Public Works Fund	660
	Solid Waste Fund	273
	Courthouse & Jail Fund	79
	Retrospective Insurance Reserve Fund	54
	Self Insured Workmen's Compensation Fund	64
	Self Insured Health Insurance Fund	83
Southwest Louisiana and Visitors Bureau*	Hotel-Motel Tax Fund	1,769
Total		<u>\$ 4,452</u>

*These amounts were not reported on component units' financial statements. The differences are due to either a different fiscal year or difference in

timing recognition. Management does not consider these items to be material.

The following is a reconciliation of these accounts.

Due from component units	\$ 54,112
Amounts not reported on outside component units	<u>(26,522)</u>
Due to primary government	<u>\$ 27,590</u>
Due to component units	\$ 4,452
Amounts not reported on outside component units	<u>(1,769)</u>
Due from primary government	<u>\$ 2,683</u>

E. Due to/From Other Governmental Units

Amounts due from other governmental units at December 31, 1995 consisted of the following:

Fourth quarter severance tax	\$ 51,975
Office of Eligibility Determination	18,546
La. Department of Revenue (Video Poker)	181,381
La. Department of Revenue (State Transportation Fund)	111,316
National Oceanic Atmospheric Administration	10,803
City of Sulphur	9,391
City of Lake Charles	3,500
State Revenue Sharing	357,790
State grants receivable	143,865
Federal grants receivable	181,100
Total due from other governmental units	<u>\$ 1,069,667</u>

Amounts due to other governmental units at December 31, 1995 consisted of the following:

Housing Assistance (U.S. Dept. Of HUD) reimbursement	\$ 631,752
Local Emergency Planning Committee	10,984
McNeese State University	260,525
Calcasieu Parish School Board	45,767
Sowela Technical Institute	<u>7,628</u>
Total due to other governmental units	<u>\$ 956,656</u>

F. Leases

Operating Leases (Primary Government)

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

Also, on March 3, 1995, the Police Jury formalized a prior agreement with McNeese relative to financing a portion of the Burton Coliseum capital improvements. The total improvements were estimated to cost \$875,500. The final cost is financed at 7.01% annual percentage rate on the outstanding balance. \$200,000 per year (less an administrative fee) of the ad valorem tax receipts dedicated for the Coliseum will reduce this balance.

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

Component Units

The discretely presented component unit, West Calcasieu Cameron Hospital, entered into several lease agreements for financing the acquisition of medical equipment. The accumulated depreciation on such leases was \$1,611,081 at December 31, 1995. Five other discretely presented component units have entered into capital leases for the purchase of heavy equipment or communications equipment. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 1995:

<u>Year Ended December 31,</u>	<u>West Cal-Cam Hospital</u>	<u>Other Component Units</u>
1996	\$ 638,191	\$ 99,175
1997	450,242	93,243
1998	325,319	68,997
1999	219,456	12,510
2000	52,624	9,451
Total Minimum Lease Payments	1,685,832	283,376
Less: Amount Representing Interest	243,755	29,652
Present Value of Future Minimum Lease Payments	<u>\$ 1,442,077</u>	<u>\$ 253,724</u>

West Calcasieu Cameron Hospital also leases part of the hospital facilities under an initial two year operating lease to a provider of long-term acute care services. The lessee, under the current lease agreement, is granted the option to renew the lease for three successive renewal terms of twenty-four months each, commencing immediately upon the expiration of the preceding initial lease term, October 1995. At December 31, 1995, future minimum lease receipts were as follows:

Year Ending December 31,

1996	\$ 217,008
1997	180,840
	<u>\$ 397,848</u>

H. Long-Term Debt

Primary Government

Long-term Debt at December 31, 1995 consists of the following issues:

General Obligation Bonds

\$60,000 ~ 1982 Jail Study Bonds, Series B due in annual installments of \$3,204 to \$7,373 through June 15, 2002; interest at 10.6% to 10.7%	<u>\$34,314</u>
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Special Assessments

The Police Jury has six special assessment bond series outstanding. These bonds were issued to provide funds for the blacktopping of various parish roads. The latest bond series was issued in 1994 for \$62,422 with a stated rate of interest of 6.5%. The remaining series have interest rates of 8.0%. Total principal outstanding at December 31, 1995 was \$248,980.

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 1995 are as follows (revenue bonds are to follow):

	General Obligation Bonds	Special Assessment	Total
1996	\$ 7,074	\$ 89,192	\$ 96,266
1997	7,060	58,916	65,976
1998	7,003	35,403	42,406
1999	6,979	28,466	35,445
2000	6,904	26,930	33,834
2001 & thereafter	13,533	78,217	91,750
	<u>\$ 48,553</u>	<u>\$ 317,124</u>	<u>\$ 365,677</u>

Revenue Bonds

\$24,600,000 - 1992 District 4A Revenue Bonds due in annual installments of \$2,000,000 - \$3,770,000 beginning September 1, 1996 through 2002; interest initially set at 1.90% variable rate adjusted weekly \$24,600,000

Sales Tax District 4-A of Calcasieu Parish, Louisiana issued on July 15, 1994 twenty-four million six hundred thousand dollars (\$24,600,000) of Road Improvement Sales Tax Bonds, Series 1994. Proceeds from such bonds are dedicated for improving, maintaining and repairing the parish roads in the district, and reimbursing a portion of the cost heretofore advanced by the Parish for improving these roads.

This Bond and the issue of which it forms a part are payable as to both principal and interest solely from and secured by an irrevocable pledge and dedication of the net avails or proceeds of the 2/3 of 1-1/2% sales and use tax (the "Tax") now being levied and collected by the Issuer pursuant to the Constitution and laws of Louisiana, and in compliance with a special election held therein on July 18, 1992, said Tax to run for a period of ten (10) years from the date of the first levy of the Tax, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the Tax, and this Bond does not constitute an indebtedness or pledge of the general credit of the Issuer or its governing authority within the meaning of any constitutional or statutory provisions relating to the incurring of indebtedness. The Governing Authority of the Issuer has covenanted and agreed and does hereby covenant and agree not to discontinue or decrease or permit to be discontinued or decreased the Tax in anticipation of the collection of which this Bond and the issue of which it forms a part have been issued, nor, except as provided in the Indenture, in any way make any change which would diminish the amount of the Tax revenues to be received by the Issuer or in any way make any change in the allocation of the proceeds of the Tax which would diminish the amount of said Tax revenues to be received by the Issuer until all of the Bonds have been paid in principal and interest, and has further covenanted in and by the Indenture to maintain debt service coverage on the Bonds at least equal to 1.25 times the maximum annual debt service requirements on the Bonds in any future fiscal year.

In addition to the pledge of specific revenues, a special reserve of \$2,460,000 was initially pledged and set aside as additional security for the certificates of Indebtedness outstanding. The value of this reserve fund, at December 31, 1995, is \$2,600,637. The interest rate mode for the bonds is a weekly variable rate and the rate for the initial weekly period was 1.90% per annum.

The Police Jury has committed itself to certain covenants as described in the Trust Indenture and Letter of Credit. The following trust funds were established pursuant to the issuance of the bonds:

(1) Project Fund, (2) Bond Fund - Interest Account, Principal Account, and Letter of Credit Account, (3) Debt Service Reserve Fund, (4) Revenue Fund, (5) Purchase Fund - Remarketing Account, Liquidity Account, and Insurer Payment Account, and (6) Rebate Fund.

In connection with the above bond issuance, the Police Jury executed a Debt Service Forward Delivery Agreement with First National Bank of Commerce as trustee and National Westminster Bank PLC as supplier. According to the agreement the supplier was to deposit, in 1994, with the trustee in the Project Fund a facility fee of \$513,000. In return for this fee, the Police Jury will obtain the trust investments from the supplier. The facility fee is restricted in nature and should be utilized in a consistent manner as the bond proceeds.

The annual requirements to amortize all revenue bond debt are as follows:

	Principal	Interest
1996	\$ 2,000,000	*
1997	3,770,000	*
1998	3,770,000	*
1999	3,770,000	*
2000	3,770,000	*
2001 & thereafter	7,520,000	*
	<u>\$ 24,600,000</u>	<u>*</u>

*Amount not calculated. Variable interest rate set by Bankers Trust of New York on market rates of AA tax exempt bond rates, adjusted weekly. At December 31, 1995, the rate was 5.00%; for the first week in 1996, the rate was 3.3%.

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

	Balance at December 31, 1994	Current Year Additions	Current Year Retirements	Balance at December 31, 1995
General Obligation Debt	\$ 37,597	\$ 0	\$ 3,283	\$ 34,314
Revenue Bonds Payable	24,600,000	0	0	24,600,000
Special Assessment Debt	424,776	0	175,796	248,980
Unused FTO & Vacation Time Payable (Net Increase)	384,073	10,275	0	394,348
Sales Tax Rebate Liability	519,423	407,890	48,500	878,813
Total Changes in Long-Term Debt Account Group	<u>\$ 25,965,869</u>	<u>\$ 418,165</u>	<u>\$ 227,579</u>	<u>\$ 26,156,455</u>

There are a number of limitations and restrictions contained in the bond indentures. The District is in compliance with all significant limitations and restrictions.

Component Units

- 1) A number of the special districts included as discrete component units have revenue bonds, general obligation bonds, and other debt outstanding at December 31, 1995. Principal and interest on the bonds are payable from water and sewer collections, other revenues, and ad valorem taxes levied on taxable property within the respective districts. The long-term debt of these districts is not significant individually but is significant in the aggregate. The Police Jury is not legally responsible for the payment of these districts' debt from Police Jury funds in the event of default.

The annual requirements to amortize all component unit debt outstanding as of December 31, 1995, including interest payments of \$76,009,631 are as follows:

Year Ending Dec. 31	General Obligation Bonds	Revenue Bonds	Special Assessments	Notes Payable
1996	\$ 3,721,596	\$ 6,371,628	\$ 38,240	\$ 427,966
1997	3,783,513	5,995,837	14,893	27,387
1998	3,815,772	6,936,404	14,178	27,387
1999	3,751,170	6,890,832	13,462	27,387
2000	3,323,697	6,833,244	12,746	-
Thereafter	16,328,234	96,524,777	23,346	-
	<u>\$ 34,723,982</u>	<u>\$ 129,552,722</u>	<u>\$ 116,865</u>	<u>\$ 510,127</u>

- 2) In 1994 and 1993, the following component units issued general obligation bonds to advance refund previously issued bonds, which qualified to be an in-substance defeasance. The amount of debt remaining at December 31, 1995 is also listed. This debt is not presented in these financial statements since monetary assets were placed in an irrevocable trust to retire this debt.

1993:

Fire Protection District No. 2 of Ward 3 \$ 735,000

1994:

Fire Protection District No. 1 of Ward 1 \$ 570,000

Fire Protection District No. 4 of Ward 4 \$ 290,000

Fire Protection District No. 1 of Ward 6 \$ 965,000

H. Contributed Capital

Contributed capital for the component units consisted of the following:

Grants	\$ 6,383,934
General obligation bonds	2,604,800
Construction/capital projects	8,858,711
Self insured activities	1,000,000
Other	409,579
Capitalized interest	262,391
Amortization/Depreciation	(703,392)
Total	<u>\$ 18,816,023</u>

I. Reserved Fund Balance and Retained Earnings

Primary Government

The General Fund has a reservation of fund balance for advances and notes receivable in the amount of \$380,563 and \$614,032, respectively.

The Public Works-Special Revenue Fund has reserved fund balances in the amount of \$878,813 which represent the Parish's estimated liability for the enterprise zone program.

All of the debt service funds have reserved fund balances, in the amount of \$844,244, used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

There is also a reservation of fund balances for outstanding encumbrances in the amount of \$1,309,412 for the general fund and various special revenue funds.

Component Units

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$3,602,465, (2) prepaid items-\$120,220, and (3) project activities-\$1,097,489. Reserved retained earnings was \$12,043,800 and related to debt retirement, construction and capital outlay expenses.

J. Designated Fund Balance

Primary Government

The Public Works Fund and Parks Fund have designated fund balances in the amount of \$950,170 and \$614,378, respectively, for the purpose of capital improvements.

Component Units

The component units have designated portions of their fund balances for (1) Capital expenditures and/or improvements—\$3,395,775 and (2) Future expenditures (operating or otherwise)—\$9,686,506.

K. Restated Balances/Prior Period Adjustment

Restated Balances

The 1994 comparative totals presented in the financial statements have been restated to reflect the presentation as follows:

	Special Revenue Fund	Capital Projects Fund	Internal Service Fund
Fund Balance/Retained Earnings December 31, 1994 As Previously Reported	\$ 29,389,373	\$ 18,193,862	\$ 390,568
Retainage Payable*	(142,606)	(366,742)	—
Claim Reimbursement■			500,000
Revenue Accrual+	72,752		
Fund Balance/Retained Earnings December 31, 1994 Restated	\$ 29,319,519	\$ 17,827,120	\$ 890,568

*Retainage Payable has been restated to reflect the liability in the governmental funds as opposed to the previous reporting in the general long term debt account group. The liabilities and expenditures of each fund were increased by this amount, while the general long term debt account group was decreased.

■The self insured claim liability for December 31, 1994 was reduced by the amount of insurance reimbursement previously omitted. Fund balance has been increased by this amount, while claim expenditures were reduced.

+The Public Works Fund's revenue, receivable, and fund balance were increased by \$90,319 while the LaJet Fund's revenue, receivable, and fund balance were decreased by \$17,567. These restatements were needed to correct the proper period reporting for grant funds. These are only timing changes as confirmed by the state.

	Agency Fund	General Long Term Debt
Liabilities December 31, 1994 As Previously Reported	\$ 622,730	\$ 26,595,438
Vacation Payable◆		(100,300)
Retainage Payable*	19,921	(529,269)
Deferred Income▼	871,496	
Accounts Payable/Other▼	305,015	
Liabilities December 31, 1994 Restated	<u>\$ 1,819,162</u>	<u>\$ 25,965,869</u>

*See disclosure above.

▼The Agency Fund was restated to include retainage payable, as well as additional related construction payable amounts. An asset and a liability for taxes receivable for the 1995 levy, budgeted for 1996, in the amount of \$871,496 has also been recorded. In previous years, any accounts payable or taxes receivable were recorded when disbursed or received.

◆Vacation payable amounts accrued were restated to eliminate the accrual of amounts which exceed the maximum amount which would be paid upon termination, retirement, etc.

Prior Period Adjustments

Primary government:

Since the Police Jury presents comparative information, the 1994 activity has been restated. However, the adjustments relating to pre-1994 activity have been presented as prior period adjustments to the January 1, 1994 opening fund balance. The 1994 opening fund balances were adjusted as follows to properly report the pre-1994 activity:

	Special Revenue Fund	Capital Projects Fund
Fund Balance January 1, 1994 As Previously Reported	\$ 24,515,159	\$ (1,603,390)
Revenue Accrual+	106,974	
Retainage Payable*	(121,754)	(592,328)
Fund Balance January 1, 1994 Restated	<u>\$ 24,500,379</u>	<u>\$ (2,195,718)</u>

*See disclosure above.

+See disclosure above.

Component Units:

Since the Police Jury presents single year financial statements for the discretely presented component units, the following prior period adjustments were made to reflect the pre-1995 activity. These amounts were reflected in the separately issued financial statements.

	Discretely Presented Governmental Presentation	Component Units Proprietary Presentation
Fund Balance/Retained Earnings December 31, 1994 As Previously Reported	\$ 37,396,379	\$ 45,531,254
Customer Deposits		58,319
Receivables	(18,344)	28,578
Fixed Assets		(95,224)
Interfund Activity	(60,105)	60,105
Retainage Payable	(210,993)	
Fund Balance December 31, 1994 Restated	<u>\$ 37,106,937</u>	<u>\$ 45,583,032</u>

IV. OTHER INFORMATION

A. Risk Management

As of August 26, 1991, February 1, 1992, October 26, 1993, and January 1, 1994 the Police Jury became self-insured with regard to workmen's compensation, health insurance, general liability, and unemployment 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 Police Jury participate in the program, in addition to various component units of the Police Jury, as defined by Governmental Accounting Standards Board Statement No. 14-"The Reporting Entity." The Police Jury calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e. asset values, covered payroll, etc).

F.A. Richard & Associates, Inc. has been contracted for claims administration and control services for the workmen's compensation fund while Acordia Local Government Benefits, Inc. has been retained for administration and control services for the health insurance fund. The Police Jury will administer the latter funds.

The Police Jury purchases commercial insurance for workmen's compensation, health insurance, and general liability risks. The Police Jury did not have any significant reduction in these three insurance coverages from the

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Calcasieu Parish Police Jury
Civilian Airport Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 3,848	\$ 977
Investments	120,937	119,289
Interest receivable	1,078	815
Total Assets	<u>\$ 125,863</u>	<u>\$ 121,081</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 125,863</u>	<u>\$ 121,081</u>

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Interest	\$ 6,423	\$ 5,765
Miscellaneous revenues	8,406	15,063
Total revenues	<u>14,829</u>	<u>20,828</u>
Expenditures:		
Capital outlay	—	14,892
Other expenditures	47	7
Total expenditures	<u>47</u>	<u>14,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,782</u>	<u>5,929</u>
Other financing sources (uses):		
Operating transfers out	<u>(10,000)</u>	<u>(6,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,782	(71)
Fund balance at beginning of year	<u>121,081</u>	<u>121,152</u>
Fund balance at end of year	<u><u>\$ 125,863</u></u>	<u><u>\$ 121,081</u></u>

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest	\$ 4,500	\$ 6,423	\$ 1,923
Miscellaneous revenues	7,000	8,406	1,406
Total revenues	<u>11,500</u>	<u>14,829</u>	<u>3,329</u>
Expenditures:			
Capital outlay	10,000	—	10,000
Other expenditures	10,020	47	9,973
Total expenditures	<u>20,020</u>	<u>47</u>	<u>19,973</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,520)</u>	<u>14,782</u>	<u>23,302</u>
Other financing sources (uses):			
Operating transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(18,520)</u>	<u>4,782</u>	<u>23,302</u>
Fund balance at beginning of year	<u>121,081</u>	<u>121,081</u>	<u>—</u>
Fund balance at end of year	<u>\$ 102,561</u>	<u>\$ 125,863</u>	<u>\$ 23,302</u>

Calcasieu Parish Police Jury
 Community Development Block Grant Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 12,730	\$ 7,587
Total Assets	<u>\$ 12,730</u>	<u>\$ 7,587</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ —
Due to other funds	2,000	—
Deferred revenues	2,500	—
Total liabilities	<u>4,500</u>	<u>—</u>
 Fund Balances:		
Unreserved-undesignated	8,230	7,587
Total Liabilities and Fund Balances	<u>\$ 12,730</u>	<u>\$ 7,587</u>

Calcasieu Parish Police Jury
 Community Development Block Grant Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Intergovernmental revenues	\$ 134,498	\$ 147,972
Interest	651	600
Total revenues	<u>135,149</u>	<u>148,572</u>
Expenditures:		
Current:		
Economic development and assistance	<u>118,983</u>	<u>131,978</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,166</u>	<u>16,594</u>
Other financing sources (uses):		
Operating transfers out	<u>(15,523)</u>	<u>(16,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	643	594
Fund balance at beginning of year	<u>7,587</u>	<u>6,993</u>
Fund balance at end of year	<u><u>\$ 8,230</u></u>	<u><u>\$ 7,587</u></u>

Calcasieu Parish Police Jury
 Community Development Block Grant Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 134,000	\$ 134,498	\$ 498
Interest	310	651	341
Total revenues	<u>134,310</u>	<u>135,149</u>	<u>839</u>
Expenditures:			
Current:			
Economic development and assistance	<u>118,010</u>	<u>118,982</u>	<u>(972)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,300</u>	<u>16,167</u>	<u>(133)</u>
Other financing sources (uses):			
Operating transfers out	<u>(16,000)</u>	<u>(13,523)</u>	<u>2,477</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	300	2,644	2,344
Fund balance at beginning of year	<u>7,587</u>	<u>7,587</u>	—
Fund balance at end of year	<u>\$ 7,887</u>	<u>\$ 10,231</u>	<u>\$ 2,344</u>

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Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ —	\$ 17,042
Investments	936,204	—
Receivables (net of allowances for uncollectibles):		
Taxes	992,941	982,958
Interest receivable	10,244	—
Total Assets	\$ 1,939,389	\$ 1,000,000
Liabilities:		
Accounts payable	\$ 17,716	\$ —
Due to other funds	706	—
Deferred revenues	1,000,000	1,000,000
Retainage payable	2,565	—
Total Liabilities	1,020,987	1,000,000
Fund Balance:		
Unreserved-undesignated	918,402	—
Total Liabilities and Fund Balances	\$ 1,939,389	\$ 1,000,000

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Taxes:		
Ad valorem	\$ 992,941	\$ —
Interest	53,251	—
Total revenues	1,046,192	—
Expenditures:		
Public works	74,539	—
Excess (deficiency) of revenues over (under) expenditures	971,653	—
Other financing sources (uses):		
Operating transfers out	(53,251)	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	918,402	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 918,402	\$ —

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 982,958	\$ (17,042)
Interest	—	53,251	53,251
Total revenues	1,000,000	1,036,209	36,209
Expenditures:			
Public works	1,000,000	54,257	945,743
Excess (deficiency) of revenues over (under) expenditures	—	981,952	981,952
Other financing sources (uses):			
Operating transfers out	—	(53,251)	(53,251)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	928,701	928,701
Fund balance at beginning of year	—	—	—
Fund balance at end of year	\$ —	\$ 928,701	\$ 928,701

Calcasieu Parish Police Jury
Calcasieu Parish Law Library Commission
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 5,572	\$ 5,012
Investments	42,257	<u> </u>
Total Assets	<u>\$ 47,829</u>	<u>\$ 5,012</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 47,829</u>	<u>\$ 5,012</u>

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Fines and forfeitures	\$ 41,254	\$ 4,981
Interest	1,575	31
Total revenues	42,829	5,012
Expenditures:		
Other expenditures	12	—
Excess (deficiency) of revenues over (under) expenditures	42,817	5,012
Fund balance at beginning of year	5,012	—
Fund balance at end of year	\$ 47,829	\$ 5,012

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ —	\$ 41,254	\$ 41,254
Interest	12	1,575	1,563
Total revenues	12	42,829	42,817
Expenditures:			
Other expenditures	12	12	—
Excess (deficiency) of revenues over (under) expenditures	—	42,817	42,817
Fund balance at beginning of year	5,012	5,012	—
Fund balance at end of year	\$ 5,012	\$ 47,829	\$ 42,817

Calcasieu Parish Police Jury
 Riverboat Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 102,335	\$ —
Investments	488,556	—
Interest receivable	8,206	—
Other receivables	218,607	—
Total Assets	<u>\$ 817,704</u>	<u>\$ —</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 817,704</u>	<u>\$ —</u>

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Gaming revenues	\$2,153,256	\$ —
Interest	20,957	—
Total revenues	<u>2,174,213</u>	<u>—</u>
Expenditures:		
Current:		
Public works	<u>356,509</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,817,704</u>	<u>—</u>
Other financing sources (uses):		
Operating transfers out	<u>(1,000,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>817,704</u>	<u>—</u>
Fund balance at beginning of year	<u>—</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ 817,704</u></u>	<u><u>\$ —</u></u>

Calcasieu Parish Police Jury
Riverboat Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Gaming revenues	\$1,850,000	\$1,934,649	\$ 84,649
Interest	—	20,957	20,957
Total revenues	<u>1,850,000</u>	<u>1,955,606</u>	<u>105,606</u>
Expenditures:			
Current:			
Public works	<u>850,000</u>	<u>356,509</u>	<u>493,491</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,000,000</u>	<u>1,599,097</u>	<u>599,097</u>
Other financing sources (uses):			
Operating transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	599,097	599,097
Fund balance at beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ —</u>	<u>\$ 599,097</u>	<u>\$ 599,097</u>

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 5,957	\$ —
Investments	994,951	—
Interest receivable	4,727	—
	\$ 1,005,635	\$ —
	\$ 1,005,635	\$ —
Fund Balances:		
Unreserved-undesignated	\$ 1,005,635	\$ —
	\$ 1,005,635	\$ —

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Interest	\$ 5,635	\$ —
Other financing sources (uses):		
Operating transfers in	1,000,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,005,635	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$1,005,635	\$ —

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 20,132	\$ —
	<u>20,132</u>	<u>—</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,000	\$ —
	<u>10,000</u>	<u>—</u>
Fund Balances:		
Unreserved-undesignated	10,132	—
	<u>10,132</u>	<u>—</u>
Total Liabilities and Fund Balances	\$ 20,132	\$ —
	<u>20,132</u>	<u>—</u>

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Interest	\$ 132	\$ —
Miscellaneous revenues	20,000	—
Total revenues	<u>20,132</u>	<u>—</u>
Expenditures:		
Current:		
Health and welfare	<u>20,000</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	<u>132</u>	<u>—</u>
Other financing sources (uses):		
Operating transfers in	<u>10,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>10,132</u>	<u>—</u>
Fund balance at beginning of year	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ 10,132</u>	<u>\$ —</u>

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Interest	\$ —	\$ 132	\$ 132
Miscellaneous revenues	10,000	20,000	10,000
Total revenues	<u>10,000</u>	<u>20,132</u>	<u>10,132</u>
Expenditures:			
Current:			
Health and welfare	10,000	10,000	—
Excess (deficiency) of revenues over (under) expenditures	<u>—</u>	<u>10,132</u>	<u>10,132</u>
Other financing sources (uses):			
Operating transfers in	—	10,000	10,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>—</u>	<u>20,132</u>	<u>20,132</u>
Fund balance at beginning of year	—	—	—
Fund balance at end of year	<u>\$ —</u>	<u>\$ 20,132</u>	<u>\$ 20,132</u>

DEBT SERVICE FUND

PAVING ASSESSMENT FUND

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

1992 SALES TAX ROAD IMPROVEMENT FUND

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

1994 coverage. In addition, for claims covered by the self insurance commercial policies, the amount of settlements did not exceed insurance coverage, for any of the past three years, since the Police Jury has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Police Jury until an individual claim reaches \$250,000 per year or total claims of \$1.25 million per year. At December 31, 1995, the Police Jury had not reached any stop-loss coverage. The general liability fund purchases commercial insurance for general liability, automobile and property insurance. All claims are paid by the Police Jury up to a maximum of \$25,000/claim or \$125,000 per year.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury received \$17,765 from its stop-loss coverage in 1995.

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 F.A. Richard's estimate of each claim's value, as well as actual subsequent payments, (2) Health insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) General liability claims are calculated based on the Police Jury's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. The Police Jury has not purchased any annuity contracts. Changes in the Funds' claims liability amounts are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Claim's Liability Balance at Year End	
(A) Workmen's Compensation Fund					
1994	\$ 80,265	\$ 74,524	\$ (75,495)	\$ 79,294	
1995	\$ 79,294	\$ 166,015	\$ (98,101)	\$ 147,208	(1)

(B) Health Insurance Fund

1994	\$ 412,013	\$ 1,281,752	\$ (1,432,678)	\$ 261,087
1995	\$ 261,087	\$ 1,200,745	\$ (1,119,741)	\$ 342,091

(C) General Liability Fund

1994	\$ 664,260	\$ 402,908	\$ (14,068)	\$ 1,053,100
1995	\$1,053,100	\$ 226,632	\$ (684,053)	\$ 595,679

(D) Unemployment Insurance Fund

1994	—	\$ 16,767	\$ (12,185)	\$ 4,582	(2)
1995	\$ 4,582	\$ 17,380	\$ (12,008)	\$ 9,954	(2)

(1) \$10,463 is reflected in Accounts Payable while \$136,745 is reflected as a liability for self insurance claims.

(2) This amount is reflected in Accounts Payable.

B. Contingent Liabilities and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

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

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government attorney the resolution of these matters will not have a material adverse effect on the financial condition of the government.

As of December 31, 1995, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Forty-three (43) lawsuits in claims are being defended by the Calcasieu Parish District Attorney or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Calcasieu Parish Police Jury.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Police Jury and District Attorney believe it is probable that the Police Jury will be held liable for approximately \$569,604 in claims for eighteen of the forty-three cases. This amount is reflected in the Self Insured Internal Service Fund. The District Attorney has confirmed that there is one lawsuit in which it is reasonably possible that an additional \$25,000 liability has been incurred. Discovery is still ongoing in this particular case. This amount is not accrued in these financial statements. The majority of the lawsuits allege a defect in a parish road.

In the opinion of the Police Jury, as supported by the Calcasieu Parish District Attorney, serving as legal counsel, the likelihood of material liability for the Police Jury resulting from the remaining cases (twenty-four of forty-three cases) being defended by the District Attorney's office is small (if any) and, in some cases, is not even estimable.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 1995:

R.E. Heidt Construction	—
Project 1995-04	\$ 146,466
Project 1995-05	159,227
Project 1995-06	982,676
Project 1995-07	72,787
Paving Project 1995-09	30,601
Daughdrill General Contractors	
Improvements Magnolia Life Building	44,650
Pro-Tech Environmental Services, Inc.	
Asbestos Abatement - Courthouse	43,983
Affolter Contracting Co., Inc.	
Buxton Creek Project	310,455
Total Primary Government	<u>\$ 1,790,845</u>

The Police Jury also entered into a Joint Funding Agreement with the United States Department of the Interior for water resources investigations. The agreement is for the investigation of the 200 foot' and 500 foot' sands in Calcasieu Parish for the period July 1, 1995 to June 30, 1997. The agreed upon fee is \$80,000. \$20,000 was paid or accrued at December 31, 1995, leaving an additional commitment of \$60,000. Of this \$60,000, \$20,000 will be funded by the Lake Area Industry Alliance.

C. Deferred Compensation Plan

The Police Jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available

to all Parish employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Parish's legal counsel that the Parish has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. The plan's current valuation is \$679,342. The assets and liabilities are reported among the Fiduciary Fund types as an Agency Fund.

D. Joint Service Agreements

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement on July 6, 1995, regarding operation responsibility for a consolidated animal control and shelter program. The term of the agreement is ten years, commencing January 1, 1995. The City agreed to pay \$180,000 for the first year. Basically, each year thereafter the amount will be adjusted by the rate of 2.8%. 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 1995 payment was agreed at \$285,795). 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 above described, 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 1990 regarding juvenile care, shelter, evaluation and treatment services. The agreement ended on December 31, 1994. However, an

extension was granted in December, 1994 for 1995. Two payments of \$139,613 and \$123,187 were made for 1995. A new agreement was signed in 1996.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit 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.

Calcasieu Parish has a three percent parish wide hotel-motel tax levied and collected by the Police Jury. The proceeds of the tax, less a collection fee which is the greater of \$200 monthly or five percent of the tax collected, is remitted to the Lake Charles-Calcasieu Parish Convention and Tourist Commission.

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

E. 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.

F. Retirement Commitments

Substantially all Calcasieu Parish Police Jury ("Parish") employees participate in 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.

The payroll for Parish employees covered by the system for the year ended December 31, 1995 was \$12,994,816; the Parish's total payroll was \$15,392,828.

All Parish employees who work at least twenty-eight hours a week are eligible to participate in the system.

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.

Benefit rates are one per cent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each

year of service credited prior to January 1, 1980, and three per cent of final compensation for each year of service after January 1, 1980.

Plan B Fund Benefits:

Any member is eligible for normal retirement if he has at least thirty years of creditable service and is at least age 55, or ten years of creditable service and is at least age 62. If the preceding requirements are met, early retirement is allowed at age 60, provided that benefits are reduced by 3% for each year below age 62. The monthly amount of the retirement allowance is 2 per cent, subject to the provisions of the statutes, of the member's final compensation (average monthly earnings during the highest 36 consecutive months or jointed months if service was interrupted) less the amount of \$100.00 times his years of creditable service.

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.

Covered employees are required by Louisiana Statute to contribute 9.5% of total compensation for Plan A and 2.0% of total compensation less \$100 per month for Plan B. The Parish is required by the same statute to contribute 8.00% of total compensation for Plan A and 1.00% of total compensation for Plan B. The contribution requirement for the year ended December 31, 1995 was \$2,263,979 which consisted of \$1,037,821 from the Parish and \$1,226,158 from employees; these contributions represented 8.00% and 9.50% of covered payroll, respectively.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at December 31, 1995, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$800.3 Million. This consisted of \$762.9 Million for Plan A and \$37.4 Million for Plan B. The System's net assets available on that date (valued at amortized cost) were \$696.7 Million, leaving a total unfunded pension benefit obligation of \$103.6 Million. The Parish's 1995 contribution represented 5.0% of total contributions required of all participating entities.

Ten-year 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, 1995 audit report.

G. Non-Cash Federal Financial Assistance

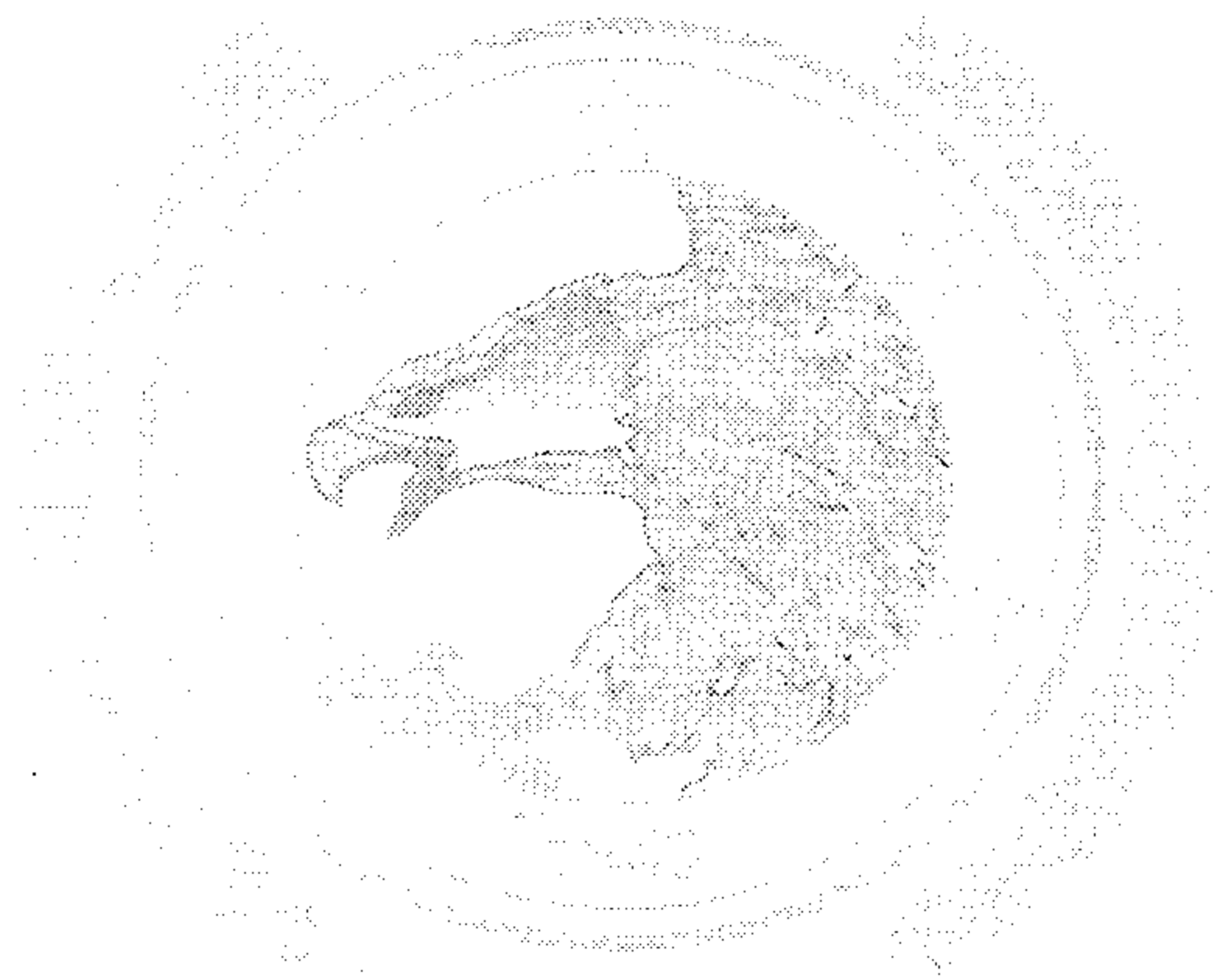
The federal government through the State of Louisiana provides food stamps and surplus commodities to the Police Jury to be distributed to eligible recipients. The value of these items is not presented in these financial statements but is presented as federal assistance on the Police Jury's Schedule of Federal Financial Assistance. The following is a recap of the current year transactions for the food stamp and commodity distribution programs.

	<u>Food Stamps</u>	<u>Commodities</u>
Beginning Inventory, January 1, 1995	\$ 4,563,773	\$ 0
Coupons/Commodities Received	17,029,728	26,555
Coupons/Commodities Distributed	<u>(17,386,091)</u>	<u>(26,555)</u>
Ending Inventory, December 31, 1995	<u>\$ 4,207,410</u>	<u>\$ 0</u>

H. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 1995 follows:

Francis L. Andrepont	\$ 10,272
Allen P. August	10,272
Dale M. Bayard	10,272
Charles P. Blanchard	10,272
Algie Breaux	10,272
Ray Campbell	11,556
Larry L. Currie II	10,272
Robert D. Derouen	10,272
Clyde J. Dulaney	10,272
Paul Guillory	10,272
Dana Jackson	10,272
Charles S. Liggio Sr.	10,272
Charles S. Mackey	10,272
Joseph J. St. Mary	10,272
Sandra J. Treme	10,272
Total	<u>\$ 155,364</u>



GENERAL FUND

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

Calcasieu Parish Police Jury
General Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 375,629	\$ 267,909
Investments	8,768,944	7,784,290
Receivables (net of allowances for uncollectibles):		
Taxes	4,718,404	4,640,938
Interest receivable	111,968	66,942
Due from other governmental units	233,251	449,809
Due from other funds	93,574	38,500
Due from component units	30,383	122,352
Interfund receivables	192,946	—
Advances to other funds	380,563	144,454
Notes receivable	814,032	124,000
Other receivables	2,539	3,702
Total Assets	\$ 15,722,233	\$ 13,642,896
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 290,819	\$ 314,599
Accrued liabilities	44,885	38,755
Due to other funds	185,349	324,936
Due to component units	527	—
Deferred revenues	4,747,746	4,713,232
Total Liabilities	5,269,326	5,391,522
Fund Balances:		
Reserved for encumbrances	16,838	16,130
Reserved for advances	380,563	144,454
Reserved for notes receivable	614,032	—
Unreserved-undesignated	9,441,474	8,090,790
Total Fund Balances	10,452,907	8,251,374
Total Liabilities and Fund Balances	\$ 15,722,233	\$ 13,642,896

Calcasieu Parish Police Jury
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Taxes:		
Ad valorem	\$ 4,986,907	\$ 4,589,459
Other taxes, penalties & interest	202,008	213,963
Intergovernmental revenues	1,231,395	1,165,803
Charges for services	76,894	87,614
Fines and forfeitures	192,201	217,872
Interest	661,082	493,656
Gaming revenues	77,932	136,464
Miscellaneous revenues	356,845	318,844
Total revenues	7,785,264	7,223,675
Expenditures:		
Current:		
Legislative	303,961	290,284
Judicial	859,929	814,776
Elections	106,415	150,231
Other general government	1,633,550	1,556,617
Public safety	1,395,848	1,375,313
Health & welfare	234,526	208,389
Economic development & assistance	97,816	116,770
Capital outlay	110,547	238,134
Debt service:		
Principal retirement	3,283	2,970
Interest and fiscal charges	3,847	4,182
Other expenditures	149,244	132,646
Total expenditures	4,898,966	4,890,312
Excess (deficiency) of revenues over (under) expenditures	2,886,298	2,333,363
Other financing sources (uses):		
Operating transfers in	10,000	6,000
Operating transfers out	(694,765)	(707,170)
Total other financing sources (uses)	(684,765)	(701,170)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,201,533	1,632,193
Fund balance at beginning of year	8,251,374	6,619,181
Fund balance at end of year	\$10,452,907	\$ 8,251,374

Calcasieu Parish Police Jury
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 4,947,019	\$ 4,943,955	\$ (3,064)
Other taxes, penalties & interest	194,000	214,956	20,956
Intergovernmental revenues	1,162,406	1,077,642	(84,764)
Charges for services	74,000	76,894	2,894
Fines and forfeitures	205,000	192,201	(12,799)
Interest	350,000	661,082	311,082
Gaming revenues	40,000	104,488	64,488
Miscellaneous revenues	331,380	356,845	25,465
Total revenues	<u>7,303,805</u>	<u>7,628,063</u>	<u>324,258</u>
Expenditures:			
Current:			
Legislative	305,682	304,426	1,256
Judicial	938,485	841,322	97,163
Elections	116,374	109,842	6,532
Other general government	1,991,118	1,644,524	346,594
Public safety	1,499,438	1,308,229	191,209
Health & welfare	270,378	230,373	40,005
Economic development & assistance	131,900	101,577	30,323
Capital outlay	85,000	110,547	(25,547)
Debt service:			
Principal retirement	3,283	3,283	—
Interest and fiscal charges	3,847	3,847	—
Other expenditures	139,801	135,985	3,816
Total expenditures	<u>5,485,306</u>	<u>4,793,955</u>	<u>691,351</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,818,499</u>	<u>2,834,108</u>	<u>1,015,609</u>
Other financing sources (uses):			
Operating transfers in	10,000	10,000	—
Operating transfers out	(695,539)	(694,765)	774
Total other financing sources (uses)	<u>(685,539)</u>	<u>(684,765)</u>	<u>774</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>1,132,960</u>	<u>2,149,343</u>	<u>1,016,383</u>
Fund balance at beginning of year	<u>8,251,374</u>	<u>8,251,374</u>	<u>—</u>
Fund balance at end of year	<u>\$ 9,384,334</u>	<u>\$10,400,717</u>	<u>\$1,016,383</u>

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUND

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

SOLID WASTE FUND

The Solid Waste Fund accounts for the proceeds of the half cent sales tax collected for the purpose of collection of solid waste for Wards Two through Eight.

HEALTH UNIT

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

JUVENILE DETENTION FUND

The Juvenile Detention Fund accounts for the operation and maintenance of the detention home for juveniles in the parish. Financing is provided by ad valorem taxes, state revenue sharing and other miscellaneous revenues.

MOSQUITO CONTROL FUND

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

ANIMAL CONTROL FUND

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

ADMINISTRATIVE FUND

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

PLANNING AND DEVELOPMENT FUND

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

PARKS FUND

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

CRIMINAL COURT FUND

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

RETROSPECTIVE INSURANCE RESERVE FUND

The Retrospective Insurance Reserve Fund is used to provide the Police Jury with funds to alleviate any abnormal claim increases in the Self-Insured Health Insurance Fund.

COMMUNITY ACTION AGENCY

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

SECTION 8 HOUSING ASSISTANCE PROGRAM FUND

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

LAJET FUND

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

JOB TRAINING PARTNERSHIP ACT FUND

The J.T.P.A. (Job Training Partnership Act) Fund accounts for the reimbursements to employers for portions of the cost incurred in training certain qualified individuals for the jobs. Financing is provided by Federal grants through the Louisiana Department of Labor.

NATIONAL COUNCIL ON AGING

The N.C.O.A. (National Council on Aging) Fund accounts for funds obtained for the purpose of providing training and employment opportunities for the elderly who are economically disadvantaged. Financing is provided by U.S. Department of Labor through the National Council on Aging, Incorporated.

CADASTRE FUND

The Cadastre Fund is used to account for the activity of the Multipurpose Cadastre (MPC) Project. This project is federally funded by the National Oceanic and Atmospheric Administration as well as from other governmental agencies under joint service agreements. The MPC includes the use of Global Positioning instrumentation, surveying tagodolites and precise levels, aerial photography, and digitalized map data that can be drawn to a variety of scales as viewed on a Cathode-Ray Tube.

CIVILIAN AIRPORT FUND

The Civilian Airport Fund accounts for the operation and maintenance of the Parish Airport. Financing is provided by interest earned and rental fees.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant Fund accounts for funds obtained under the Community Development Block Grant Program from the United States Department of Housing and Urban Development.

CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND

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

CALCASIEU PARISH LAW LIBRARY COMMISSION

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

RIVERBOAT FUND

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

RIVERBOAT RECREATIONAL ENDOWMENT FUND

The Riverboat Recreational Endowment Fund accounts for the \$1,000,000 initial cash bonus received from the Riverboat. Interest earned on this amount is used to provide grants to the Community Center and Playground Districts created by the Police Jury.

CHICOT AQUIFER PROJECT FUND

The Chicot Aquifer Project Fund accounts for funds used in the Joint Funding Agreement with the U.S. Department of the Interior with respect to the testing of water resources in Calcasieu Parish. Financing is provided by the Health Unit and the Lake Area Industry Alliance.

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet
December 31, 1995

(With comparative totals for December 31, 1994)

	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development
Assets								
Cash	\$ 901,915	178,931	91,093	68,606	83,335	64,606	120,625	90,144
Investments	14,238,419	7,472,916	4,194,912	627,110	1,311,526	187,461	2,676,978	92,151
Receivable (net of allowances for uncollectibles):								
Taxes	1,390,070	-	1,455,976	2,050,247	1,111,287	-	-	-
Interest receivable	150,298	71,861	51,392	8,557	15,739	1,831	30,641	1,198
Other receivables	-	-	-	-	-	-	-	-
Due from other governmental units	261,537	-	36,474	65,164	27,504	-	-	10,550
Due from other funds	1,854	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	\$ 16,944,093	7,723,708	5,829,847	2,819,684	2,549,391	253,898	2,828,244	194,043

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Liabilities and fund balances

Liabilities:								
Accounts payable	\$ 604,486	104,393	82,654	21,824	10,786	37,906	46,905	29,802
Accrued liabilities	166,098	-	11,793	41,654	12,945	10,276	40,208	10,724
Due to other governmental units	-	-	-	-	-	-	-	-
Due to other funds	7,031	-	-	-	-	-	-	-
Due to component units	660	273	277	54	94	-	154	-
Deferred revenues	1,399,951	-	1,466,327	2,064,822	1,119,187	-	-	-
Retainage payable	100,601	-	40,648	-	-	-	-	-
Total liabilities	2,278,827	104,666	1,601,699	2,128,354	1,143,012	48,182	87,267	40,526

Fund balances:

Reserved for encumbrances	1,269,159	1,900	-	-	18,315	-	-	-
Reserved for enterprise zone rebates	878,813	-	-	-	-	-	-	-
Designated for capital improvements	950,170	-	-	-	-	-	-	-
Unreserved-undesignated	11,567,124	7,617,142	4,228,148	691,330	1,388,064	205,716	2,740,977	153,517
Total fund balances	14,665,266	7,619,042	4,228,148	691,330	1,406,379	205,716	2,740,977	153,517
Total liabilities and fund balances	\$ 16,944,093	7,723,708	5,829,847	2,819,684	2,549,391	253,898	2,828,244	194,043

(continued)

	Retrospective				Section 8 Housing	Community Action Agency	LAJET	J.T.P.A.	N.C.O.A.	Cadastral Project Fund
	Parks Fund	Criminal Court	Insurance Reserve Fund	Community Action Agency						
Assets										
Cash	\$ 61,089	355,631	40,992	111,490	490,835	20,936	7,466	2,794	8,573	
Investments	673,587	1,909,213	1,045,410	-	359,572	-	-	-	-	-
Receivable (net of allowances for uncollectibles):										
Taxes	-	1,854,122	-	-	-	-	-	-	-	-
Interest receivable	7,362	20,524	11,678	-	741	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	90,690	52,509	-	68,775	6,776	15,143	174,600	6,500	20,194	
Due from other funds	-	-	-	-	2,000	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-	-	18,500
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 832,728	4,191,999	1,098,080	180,265	859,924	36,072	182,066	9,294	47,267	
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	\$ 53,772	46,256	-	35,636	9,801	1,762	153,935	832	10,434	
Accrued liabilities	4,315	96,525	-	18,430	6,944	6,180	26,279	8,340	4,295	
Due to other governmental units	-	-	-	-	631,752	-	-	-	-	-
Due to other funds	-	-	-	44,157	-	-	-	-	-	-
Due to component units	-	106	54	-	-	-	-	-	-	-
Deferred revenues	-	1,942,592	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-
Total liabilities	58,087	2,085,479	54	98,223	648,497	7,942	180,214	9,172	14,729	
Fund Balances:										
Reserved for encumbrances	-	-	-	3,200	-	-	-	-	-	-
Reserved for enterprise zone rebates	-	-	-	-	-	-	-	-	-	-
Designated for capital improvements	614,378	-	-	-	-	-	-	-	-	-
Unreserved-undesignated	160,263	2,106,520	1,098,026	78,842	211,427	28,137	1,852	122	32,538	
Total fund balances	774,641	2,106,520	1,098,026	82,042	211,427	28,137	1,852	122	32,538	
Total liabilities and fund balances	\$ 832,728	4,191,999	1,098,080	180,265	859,924	36,072	182,066	9,294	47,267	

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet

December 31, 1995

(With comparative totals for December 31, 1994)

	Civilian		Community Development		Calcasieu Parish Road and Drainage		Calcasieu Parish Law Library		Riverboat		Riverboat		Chicot Aquifer	
	Airport	Block Grant	Trust Fund	Commission	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Project
Assets														
Cash	\$ 3,848	12,730	-	5,572	102,335	5,957	-	-	-	20,132	-	-	-	-
Investments	120,937	-	936,204	42,257	488,556	994,951	-	-	-	-	-	-	-	-
Receivable (net of allowances for uncollectibles):														
Taxes	-	-	992,941	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	1,078	-	10,244	-	8,206	4,727	-	-	-	-	-	-	-	
Other receivables	-	-	-	-	218,607	-	-	-	-	-	-	-	-	
Due from other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from component units	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total assets	\$ 125,863	12,730	1,939,389	47,829	817,704	1,005,635	-	-	-	20,132	-	-	-	

Liabilities and fund balances

Liabilities:													
Accounts payable	\$ -	-	17,716	-	-	-	-	-	-	10,000	-	-	-
Accrued liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	2,000	706	-	-	-	-	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	2,500	1,000,000	-	-	-	-	-	-	-	-	-	-
Retainage payable	-	-	2,565	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	4,500	1,020,987	-	-	-	-	-	-	10,000	-	-	-

Fund balances:

Reserved for encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserved for enterprise zone rebates	-	-	-	-	-	-	-	-	-	-	-	-	-
Designated for capital improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved-undesignated	125,863	8,230	918,402	47,829	817,704	1,005,635	-	-	-	10,132	-	-	-
Total fund balances	125,863	8,230	918,402	47,829	817,704	1,005,635	-	-	-	10,132	-	-	-
Total liabilities and fund balances	\$ 125,863	12,730	1,939,389	47,829	817,704	1,005,635	-	-	-	20,132	-	-	-

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

Combining Balance Sheet

December 31, 1995

(With comparative totals for December 31, 1994)

	Totals	
	1995	1994
Assets		
Cash	\$ 2,849,635	1,663,556
Investments	37,372,160	29,451,382
Receivable (net of allowances for uncollectibles):		
Taxes	8,854,643	8,655,887
Interest receivable	396,077	267,503
Other receivables	218,607	9,438
Due from other governmental units	836,416	745,890
Due from other funds	3,854	5,342
Due from component units	18,500	87,047
Other assets	-	-
Total assets	<u>\$ 50,549,892</u>	<u>40,886,045</u>

Liabilities and fund balances		
Liabilities:		
Accounts payable	\$ 1,278,900	1,721,866
Accrued liabilities	465,006	454,807
Due to other governmental units	631,752	278,577
Due to other funds	53,894	44,066
Due to component units	1,672	-
Deferred revenues	8,995,379	8,873,148
Retainage payable	<u>143,814</u>	<u>194,062</u>
Total liabilities	<u>11,570,417</u>	<u>11,566,526</u>

Fund balances:		
Reserved for encumbrances	1,292,574	2,087,193
Reserved for enterprise zone rebates	878,813	519,423
Designated for capital improvements	1,564,548	483,497
Unreserved-undesignated	<u>35,243,540</u>	<u>26,229,406</u>
Total fund balances	<u>38,979,475</u>	<u>29,319,519</u>
Total liabilities and fund balances	<u>\$ 50,549,892</u>	<u>40,886,045</u>

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1995

(With comparative totals for December 31, 1994)

	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development	Parish Parks Fund
Revenues:									
Taxes:									
Ad valorem	\$ 1,400,404	-	1,462,078	2,057,002	1,115,949	-	-	-	-
Sales	10,053,677	4,633,730	-	-	-	-	40,499	-	-
Other taxes, penalties and interest	-	-	-	-	-	118,440	732,796	224,048	-
Licenses and permits	-	-	-	-	-	192,880	159,250	40,184	-
Intergovernmental revenues	1,682,615	-	109,423	231,786	82,512	9,416	978,739	-	147,997
Charges for services	9,400	-	-	42,282	-	-	-	-	-
Fines and forfeitures	-	-	-	4,647	-	19,682	-	-	-
Interest	744,194	341,084	285,890	63,836	99,395	10,889	164,574	8,721	33,145
Gaming revenues	402,418	-	-	-	-	-	-	-	480,350
Sale of assets	76,122	-	-	-	1,066	248	-	-	-
Miscellaneous revenues	114,604	-	53,900	3,349	-	3,455	6,989	16,909	72
Total revenues	14,483,434	4,974,814	1,911,291	2,402,902	1,298,922	355,010	2,082,847	289,862	661,564

	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development	Parish Parks Fund
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	1,213,580	-	-
Other general government	-	-	-	-	-	-	92,633	-	-
Public safety	567,014	-	-	1,863,428	-	480,506	-	-	-
Public works	7,179,533	2,083,607	-	-	-	-	-	-	-
Health and welfare	-	-	1,087,303	-	1,002,312	-	-	-	341,966
Culture and recreation	-	-	-	-	-	-	-	494,688	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	4,251,878	-	647,621	13,198	-	1,966	-	-	313,305
Other expenditures									

Total expenditures	11,998,425	2,083,607	1,734,924	1,876,626	1,002,312	482,472	1,306,213	494,688	655,271
Excess (deficiency) of revenues over (under) expenditures	2,485,002	2,891,207	1,76,367	526,276	296,610	(127,462)	776,634	(204,826)	6,293
Other financing sources (uses):									
Operating transfers in	203,251	-	-	-	-	190,000	-	214,000	200,000
Operating transfers out	(30,000)	(60,000)	(599,000)	-	(383,056)	-	(50,000)	-	-
Operating transfers from component units	-	-	-	-	-	-	-	13,000	-
Total other financing sources (uses)	173,251	(60,000)	(599,000)	-	(383,056)	190,000	(50,000)	227,000	200,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,658,260	2,831,207	(422,633)	526,276	(86,446)	62,538	726,634	22,174	206,293
Fund balance at beginning of year	12,004,276	4,787,835	4,650,781	165,054	1,492,825	143,178	2,014,343	131,343	568,348
Prior period adjustment	-	-	-	-	-	-	-	-	-
Residual equity transfer	2,730	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 14,665,266	7,619,042	4,228,148	691,330	1,406,379	205,716	2,740,977	153,517	774,641

(continued)

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CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1995

(With comparative totals for December 31, 1994)

	Retrospective		Community Action Agency	Section 8 Housing	LAJET	J.T.P.A.	N.C.O.A.	Cadastre		Community Development Block Grant
	Criminal Court	Insurance Reserve Fund						Project Fund	Civilian Airport	
Revenues:										
Taxes:										
Ad valorem	\$ 1,861,875	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	281,843	-	1,090,371	2,229,393	222,670	3,223,084	258,201	248,295	-	134,498
Charges for services	-	-	12,957	-	-	-	-	-	-	-
Fines and forfeitures	1,054,697	-	-	-	-	-	-	-	-	-
Interest	144,775	60,102	6,973	40,190	975	2,372	222	2,082	6,423	651
Gaming revenues	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	823,042	-	29,773	1,522	-	-	-	-	8,406	-
Total revenues	4,166,232	60,102	1,140,074	2,271,105	223,645	3,225,456	258,423	250,377	14,829	135,149

Expenditures

Current:										
Judicial	3,969,856	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	1,167,843	-	222,432	3,231,343	258,394	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	2,296,084	-	-	-	328,629	-	118,983
Capital outlay	24,463	-	-	-	-	-	-	-	-	-
Other expenditures	-	13	-	-	4	-	-	-	47	-

Total expenditures	3,994,312	13	1,167,843	2,296,084	222,432	3,231,343	258,394	328,629	47	118,983
Excess (deficiency) of revenues over (under) expenditures	171,913	60,089	(27,769)	(24,979)	1,213	(5,887)	29	(78,252)	14,782	16,166
Other financing sources (uses):										
Operating transfers in	-	-	56,928	15,523	-	-	-	80,000	-	-
Operating transfers out	-	(40,000)	-	-	-	-	-	-	(10,000)	(15,523)
Operating transfers from component units	124,000	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	124,000	(40,000)	56,928	15,523	-	-	-	80,000	(10,000)	(15,523)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	295,913	20,089	29,159	(9,456)	1,213	(5,887)	29	1,748	4,782	643
Fund balance at beginning of year	1,810,607	1,077,937	52,883	220,883	26,924	7,739	93	30,790	121,081	7,587
Prior period adjustment	-	-	-	-	-	-	-	-	-	-
Residual equity transfer	-	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 2,106,520	1,098,026	82,042	211,427	28,137	1,852	122	32,538	125,863	8,230

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

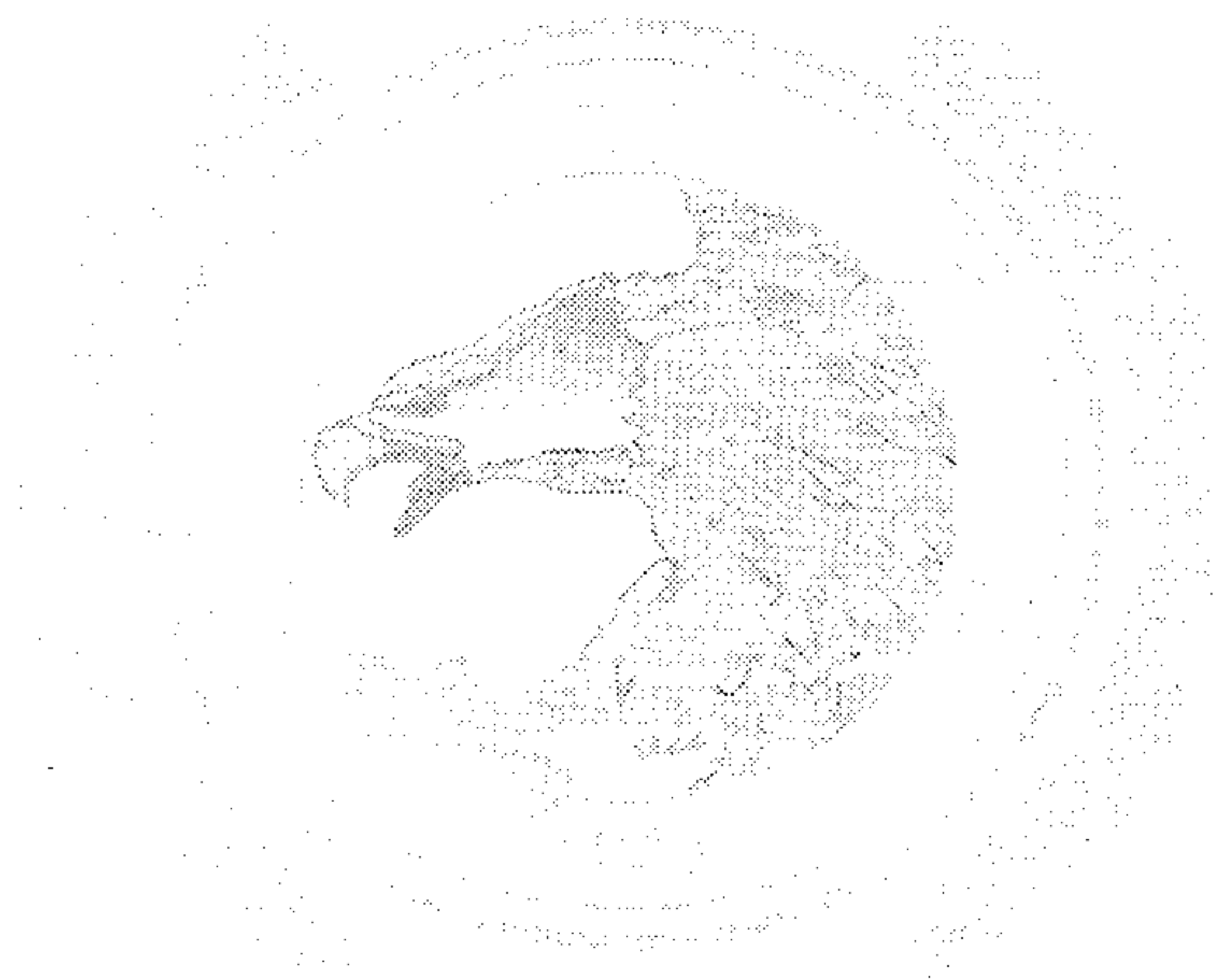
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 1995

(With comparative totals for December 31, 1994)

	Calcasieu Parish Road and Drainage Trust Fund	Calcasieu Parish		Riverboat		Chicot		Totals
		Law Library Commission	Riverboat Fund	Recreational Endowment Fund	Aquifer Project	1995	1994	
Revenues:								
Taxes:								
Ad valorem	\$ 992,941	-	-	-	-	-	-	8,890,249
Sales	-	-	-	-	-	-	-	14,687,407
Other taxes, penalties and interest	-	-	-	-	-	-	-	40,499
Licenses and permits	-	-	-	-	-	-	-	1,075,284
Intergovernmental revenues	-	-	-	-	-	-	-	10,187,005
Charges for services	-	-	-	-	-	-	-	1,200,791
Fines and forfeitures	-	41,254	-	-	-	-	-	1,120,280
Interest	53,251	1,575	20,957	5,635	132	-	-	2,098,043
Gaming revenues	-	-	2,153,256	-	-	-	-	3,036,024
Sale of assets	-	-	-	-	-	-	-	77,436
Miscellaneous revenues	-	-	-	-	20,000	-	-	1,082,021
Total revenues	1,046,192	42,829	2,174,213	5,635	20,132	43,495,039	1,228,905	39,192,391
Expenditures								
Current:								
Judicial	-	-	-	-	-	-	-	3,762,715
Finance and administrative	-	-	-	-	-	-	-	1,249,028
Other general government	-	-	-	-	-	-	-	92,633
Public safety	-	-	-	-	-	-	-	2,910,948
Public works	74,539	-	356,509	-	-	-	-	9,694,188
Health and welfare	-	-	-	-	20,000	-	-	6,989,627
Culture and recreation	-	-	-	-	-	-	-	341,966
Economic development and assistance	-	-	-	-	-	-	-	3,238,384
Capital outlay	-	-	-	-	-	-	-	5,252,431

Other expenditures	12	-	-	-	72	13
Total expenditures	12	74,539	356,509	20,000	33,703,685	34,155,859
Excess (deficiency) of revenues over (under) expenditures	42,817	971,653	1,817,704	5,635	9,791,354	5,036,532
Other financing sources (uses):						
Operating transfers in	-	-	-	1,000,000	1,969,702	822,702
Operating transfers out	-	(53,251)	(1,000,000)	-	(2,240,830)	(1,180,784)
Operating transfers from component units	-	-	-	-	137,000	137,000
Total other financing sources (uses)	-	(53,251)	(1,000,000)	1,000,000	(134,128)	(221,082)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	42,817	918,402	817,704	1,005,635	9,657,226	4,815,450
Fund balance at beginning of year	5,012	-	-	-	29,319,519	24,515,159
Prior period adjustment	-	-	-	-	-	(14,780)
Residual equity transfer	-	-	-	-	2,730	3,690
Fund balance at end of year	47,829	918,402	817,704	1,005,635	38,979,475	29,319,519



Calcasieu Parish Police Jury
Public Works Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 901,915	\$ 344,400
Investments	14,238,419	12,516,412
Receivables (net of allowances for uncollectibles):		
Taxes	1,390,070	1,346,564
Due from other governmental units	261,537	218,487
Interest receivable	150,298	117,326
Due from other funds	1,854	3,690
Due from component units	—	65,847
Total Assets	<u><u>\$ 16,944,093</u></u>	<u><u>\$ 14,612,726</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 604,486	\$ 935,611
Accrued liabilities	166,098	165,533
Due to other funds	7,031	—
Due to component units	660	—
Deferred revenues	1,399,951	1,369,910
Retainage payable	100,601	137,396
Total Liabilities	<u>2,278,827</u>	<u>2,608,450</u>
 Fund Balances:		
Reserved for encumbrances	1,269,159	2,048,434
Reserved for enterprise zone rebate	878,813	519,423
Designated for capital improvements	950,170	483,497
Unreserved-undesignated	11,567,124	8,952,922
Total Fund Balances	<u>14,665,266</u>	<u>12,004,276</u>
 Total Liabilities and Fund Balances	<u><u>\$ 16,944,093</u></u>	<u><u>\$ 14,612,726</u></u>

Calcasieu Parish Police Jury
Public Works Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,400,404	\$ 2,202,578
Sales	10,053,677	9,047,129
Intergovernmental revenues	1,682,615	1,639,863
Charges for services	9,400	—
Interest	744,194	551,280
Gaming revenues	402,418	209,638
Sale of assets	76,122	—
Miscellaneous revenues	114,604	204,574
Total revenues	<u>14,483,434</u>	<u>13,855,062</u>
Expenditures:		
Current:		
Public safety	567,014	524,667
Public works	7,179,533	7,034,793
Capital outlay	4,251,878	4,414,343
Total expenditures	<u>11,998,425</u>	<u>11,973,803</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,485,009</u>	<u>1,881,259</u>
Other financing sources (uses):		
Operating transfers in	203,251	125,000
Operating transfers out	(30,000)	(130,000)
Total other financing sources (uses)	<u>173,251</u>	<u>(5,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,658,260	1,876,259
Fund balance at beginning of year	12,004,276	10,132,957
Prior period adjustment	—	(8,630)
Residual equity transfer	2,730	3,690
Fund balance at end of year	<u>\$ 14,665,266</u>	<u>\$ 12,004,276</u>

Calcasieu Parish Police Jury
Public Works Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 1,369,911	\$ 1,386,940	\$ 17,029
Sales	8,803,940	10,053,677	1,249,737
Intergovernmental revenues	1,628,589	1,602,087	(26,502)
Charges for services	—	9,400	9,400
Interest	240,760	744,194	503,434
Gaming revenues	160,000	417,953	257,953
Sale of assets	120,000	76,122	(43,878)
Miscellaneous revenues	175,500	114,604	(60,896)
Total revenues	12,498,700	14,404,977	1,906,277
Expenditures:			
Current:			
Public safety	580,077	561,291	18,786
Public works	8,531,526	6,969,873	1,561,653
Capital outlay	9,766,925	4,641,343	5,125,582
Total expenditures	18,878,528	12,172,507	6,706,021
Excess (deficiency) of revenues over (under) expenditures	(6,379,828)	2,232,470	8,612,298
Other financing sources (uses):			
Operating transfers in	150,000	203,251	53,251
Operating transfers out	(1,360,000)	(30,000)	1,330,000
Total other financing sources (uses)	(1,210,000)	173,251	1,383,251
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,589,828)	2,405,721	9,995,549
Fund balance at beginning of year	12,004,276	12,004,276	—
Residual equity transfer	—	5,272	5,272
Fund balance at end of year	\$ 4,414,448	\$ 14,415,269	\$10,000,821

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 178,931	\$ 86,115
Investments	7,472,916	4,826,063
Interest receivable	71,861	43,668
Total Assets	<u>\$ 7,723,708</u>	<u>\$ 4,955,846</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 104,393	\$ 168,011
Due to component units	273	—
Total Liabilities	<u>104,666</u>	<u>168,011</u>
Fund Balances:		
Reserved for encumbrances	1,900	—
Unreserved-undesignated	7,617,142	4,787,835
Total Fund Balances	<u>7,619,042</u>	<u>4,787,835</u>
Total Liabilities and Fund Balances	<u>\$ 7,723,708</u>	<u>\$ 4,955,846</u>

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Taxes:		
Sales	\$ 4,633,730	\$ 4,056,684
Interest	341,084	169,011
Total revenues	4,974,814	4,225,695
Expenditures:		
Current:		
Public works	2,083,607	1,851,473
Excess (deficiency) of revenues over (under) expenditures	2,891,207	2,374,222
Other financing sources (uses):		
Operating transfers out	(60,000)	(40,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,831,207	2,334,222
Fund balance at beginning of year	4,787,835	2,453,613
Fund balance at end of year	\$ 7,619,042	\$ 4,787,835

Calcasieu Parish Police Jury
Solid Waste Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Sales	\$ 4,123,240	\$ 4,633,730	\$ 510,490
Interest	120,000	341,084	221,084
Total revenues	<u>4,243,240</u>	<u>4,974,814</u>	<u>731,574</u>
Expenditures:			
Current:			
Public works	<u>2,052,567</u>	<u>2,143,535</u>	<u>(90,968)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,190,673</u>	<u>2,831,279</u>	<u>640,606</u>
Other financing sources (uses):			
Operating transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,130,673</u>	<u>2,771,279</u>	<u>640,606</u>
Fund balance at beginning of year	<u>4,787,835</u>	<u>4,787,835</u>	<u>—</u>
Fund balance at end of year	<u>\$ 6,918,508</u>	<u>\$ 7,559,114</u>	<u>\$ 640,606</u>

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 91,093	\$ 158,802
Investments	4,194,912	4,721,574
Receivables (net of allowances for uncollectibles):		
Taxes	1,455,976	1,423,294
Interest receivable	51,392	38,013
Due from other governmental units	36,474	—
Total Assets	\$ 5,829,847	\$ 6,341,683
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 82,654	\$ 178,041
Accrued liabilities	11,793	9,894
Due to component units	277	—
Deferred revenues	1,466,327	1,447,972
Retainage payable	40,648	54,995
Total Liabilities	1,601,699	1,690,902
Fund Balances:		
Reserved for encumbrances	—	19,276
Unreserved-undesignated	4,228,148	4,631,505
Total Fund Balances	4,228,148	4,650,781
Total Liabilities and Fund Balances	\$ 5,829,847	\$ 6,341,683

CALCASIEU PARISH POLICE JURY
Debt Service Funds
Combining Balance Sheet
December 31, 1995
(With comparative totals for December 31, 1994)

Assets	Paving		1992 Sales Tax		Totals
	Fund	Assessments	Road	Improvement	
	1995	1994	1995	1994	
Cash	\$ 34,996	-	-	146,743	
Investments	67,421	-	67,421	-	
Receivable (net of allowances for uncollectibles):					
Special assessment	166,626	-	-	239,602	
Interest receivable	136	-	136	-	
Due from other funds	-	-	-	1,440	
Restricted assets:					
Cash	-	-	266,350	89,801	
Investments	-	-	650,608	650,608	
Interest receivable	-	-	7,808	7,808	
Total assets	\$ 269,179	924,766	1,193,945	477,586	
Liabilities and fund balances					
Liabilities:					
Accounts Payable	\$ -	-	850	850	
Due to other funds	1,148	-	-	3,690	
Advances from other funds	211,155	-	-	144,454	
Deferred revenues	136,568	-	-	232,171	
Other liability - rebate program	-	-	-	1,022	
Total liabilities	348,871	850	349,721	381,337	
Fund balances:					
Reserved for debt service	(79,692)	923,916	844,224	96,249	
Total liabilities and fund balances	\$ 269,179	924,766	1,193,945	477,586	

CALCASIEU PARISH POLICE JURY

Debt Service Funds

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

For the fiscal year ended December 31, 1995
(With comparative totals for December 31, 1994)

	Paving 1992 Sales Tax		Totals	
	Assessments	Road Improvement		
	Fund	Improvement	1995	1994
Revenues:				
Special assessments levied	\$ 59,747	-	59,747	108,706
Interest received on assessments	54,312	-	54,312	41,604
Interest earned on investments	5,852	7,972	13,824	7,974
Miscellaneous revenue	332	-	332	-
Total revenues	<u>120,243</u>	<u>7,972</u>	<u>128,222</u>	<u>158,284</u>
Expenditures				
Finance and administrative	6,003	-	6,003	7,009
Debt service:				
Principal	156,317	-	156,317	332,428
Interest and fiscal charges	52,526	1,144,678	1,197,204	925,999
Rebates - prior paving assessments	1,318	-	1,318	2,462
Total expenditures	<u>216,164</u>	<u>1,144,678</u>	<u>1,360,842</u>	<u>1,267,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(95,921)</u>	<u>(1,136,706)</u>	<u>(1,232,627)</u>	<u>(1,109,614)</u>
Other financing sources (uses):				
Operating transfers in	12,504	1,970,821	1,983,325	954,243
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(83,410)	834,115	750,705	(155,371)
Fund balance at beginning of year	6,448	89,801	96,249	246,368
Residual equity transfer	(2,730)	-	(2,730)	5,252
Fund balance at end of year	<u>\$ (79,692)</u>	<u>97,916</u>	<u>844,224</u>	<u>96,249</u>

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 34,996	\$ 146,743
Investments	67,421	—
Receivables (net of allowances for uncollectibles):		
Special assessments	166,626	239,602
Interest receivable	136	—
Due from other funds	—	1,440
Total Assets	<u>\$ 269,179</u>	<u>\$ 387,785</u>
 Liabilities and Fund Balances		
Liabilities:		
Due to other funds	\$ 1,148	\$ 3,690
Advances from other funds	211,155	144,454
Deferred revenues	136,568	232,171
Other liabilities	—	1,022
Total Liabilities	<u>348,871</u>	<u>381,337</u>
 Fund Balances:		
Reserved for debt service	(79,692)	6,448
Total Liabilities and Fund Balances	<u>\$ 269,179</u>	<u>\$ 387,785</u>

Calcasieu Parish Police Jury
 Paving Assessments Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Special assessments levied	\$ 59,747	\$ 108,706
Interest received on assessments	54,312	41,604
Interest earned on investments	5,852	7,141
Miscellaneous revenue	339	—
Total revenues	<u>120,250</u>	<u>157,451</u>
Expenditures:		
General government:		
Finance and administrative	6,003	7,009
Rebates - prior paving assessments	1,318	2,462
Debt service:		
Principal retirement	156,317	332,428
Interest and fiscal charges	52,526	65,553
Total expenditures	<u>216,164</u>	<u>407,452</u>
Excess (deficiency) of revenues over (under) expenditures	(95,914)	(250,001)
Other financing sources (uses):		
Operating transfers in	<u>12,504</u>	<u>4,829</u>
Excess (deficiency) and revenues and other financing sources over (under) expenditures and other financing uses	(83,410)	(245,172)
Fund balance at beginning of year	6,448	246,368
Residual equity transfer	<u>(2,730)</u>	<u>5,252</u>
Fund balance at end of year	<u>\$ (79,692)</u>	<u>\$ 6,448</u>

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Restricted assets:		
Cash	\$ 266,350	\$ 89,801
Investments	650,608	—
Interest receivable	7,808	—
Total Assets	\$ 924,766	\$ 89,801
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 850	\$ —
Fund Balances:		
Unreserved-undesignated	923,916	89,801
Total Liabilities and Fund Balances	\$ 924,766	\$ 89,801

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Interest	\$ 7,972	\$ 833
Expenditures:		
Debt service:		
Interest and fiscal charges	1,144,678	860,446
Excess (deficiency) of revenues over (under) expenditures	(1,136,706)	(859,613)
Other financing sources (uses):		
Operating transfers in	1,970,821	949,414
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	834,115	89,801
Fund balance at beginning of year	<u>89,801</u>	<u>—</u>
Fund balance at end of year	<u>\$ 923,916</u>	<u>\$ 89,801</u>

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Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest	\$ —	\$ 7,972	\$ 7,972
Expenditures:			
Debt service:			
Interest and fiscal charges	1,817,334	1,143,828	673,506
Excess (deficiency) of revenues over (under) expenditures	(1,817,334)	(1,135,856)	681,478
Other financing sources (uses):			
Operating transfers in	1,817,334	1,970,821	153,487
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	834,965	834,965
Fund balance at beginning of year	89,801	89,801	—
Fund balance at end of year	<u>\$ 89,801</u>	<u>\$ 924,766</u>	<u>\$ 834,965</u>

CAPITAL PROJECTS FUNDS

COURTHOUSE AND JAIL FUND

The Courthouse and Jail Fund is used to account for the construction of new facilities, the renovation of the existing Parish courthouse, and the construction of a new jail.

MULTIPURPOSE CENTER FUND

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

PUBLIC WORKS MAINTENANCE FACILITY FUND

The Public Works Maintenance Facility Fund is used to account for construction of the East Side Maintenance Facility, Mosquito Control Facility, and the Typhus Control Facility. The primary source of revenue is transfers from the Public Works Fund, the Health Unit Fund, and the Mosquito Control Fund.

1992 SALES TAX ROAD IMPROVEMENT FUND

The 1992 Sales Tax Road Improvement Fund is used to account for two-thirds of the one and a half percent (1-1/2%) sales tax approved by the voters in 1990 and designated for the blacktopping of all parish roads defined as "primary" roads in the tax proposal covenant resolution for Sales Tax District 4-A which encompasses Wards Two through Eight.

AGRICULTURE SERVICE CENTER FUND

The Agriculture Service Center Fund is used to account for the construction of a building which will house the offices of the Calcasieu Parish County Agent.

PAVING ASSESSMENT FUND

The Paving Assessment Fund is used to account for the construction costs of blacktopping of paving assessment projects and the related special assessments collected during the construction phase.

CALCASIEU PARISH POLICE JURY

Capital Project Funds
Combining Balance Sheet
December 31, 1995

(With comparative totals for December 31, 1994)

	Courtthouse and Jail Fund	Multi-purpose Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Agriculture Service Center Fund	Paving Assessments Fund	Totals	
							1995	1994
Assets								
Cash	\$ 204,856	95,535	65,529	487,816	99	-	853,835	1,822,490
Investments	1,958,846	104,948	523,171	7,111,520	-	-	9,698,485	5,253,117
Due from other funds	-	1,957	-	-	-	-	1,957	3,914
Interest receivable	18,850	1,093	2,581	86,967	-	-	109,491	36,931
Restricted assets:								
Cash	-	-	-	251,603	-	-	251,603	1,400,362
Investments	-	-	-	2,399,740	-	-	2,399,740	11,146,963
Interest receivable	-	-	-	86,707	-	-	86,707	173,003
Total assets	\$ 2,182,552	203,533	591,281	10,424,353	99	-	13,401,818	19,836,780
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ 234,761	-	50,264	542,826	144	-	827,995	1,556,059
Due to other funds	-	-	-	-	-	-	-	1,440
Due to component units	79	-	-	258	-	-	337	-
Interfund payables	-	-	-	-	192,946	-	192,946	-
Advances from other funds	-	-	-	-	169,408	-	169,408	-
Retainage payable	21,744	-	33,175	513,354	-	67,491	635,764	452,161
Total liabilities	256,584	-	83,439	1,056,438	362,498	67,491	1,826,450	2,009,660
Fund balances:								
Reserved for encumbrances	-	-	-	-	-	-	-	2,162,227
Unreserved-undesignated	1,925,968	203,533	507,842	9,367,915	(362,399)	(67,491)	11,575,368	15,664,893
Total fund balances	1,925,968	203,533	507,842	9,367,915	(362,399)	(67,491)	11,575,368	17,827,120
Total liabilities and fund balances	\$ 2,182,552	203,533	591,281	10,424,353	99	-	13,401,818	19,836,780

CALCASIEU PARISH POLICE JURY

Capital Project Funds

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

For the fiscal year ended December 31, 1995

(With comparative totals for December 31, 1994)

	Courthouse and Jail Fund	Multi-purpose Center Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Agriculture Service Center Fund	Paving Assessments Fund	Totals
	1995	1995	1995	1995	1995	1995	1994
Revenues:							
Taxes:							
Sales	\$ 24	-	-	9,267,459	-	-	8,113,645
Special assessments levied	-	-	-	-	-	-	50,125
Interest	125,833	10,650	14,483	791,106	2,547	-	517,102
Charges for services	-	-	-	-	-	-	513,000
Miscellaneous revenues	-	-	-	-	-	-	6,780
Total revenues	<u>125,857</u>	<u>10,650</u>	<u>14,483</u>	<u>10,058,565</u>	<u>2,547</u>	<u>-</u>	<u>9,200,652</u>
Expenditures							
Public Works	-	-	-	380,790	-	-	262,226
Capital outlay	502,090	-	541,818	13,376,987	527,087	67,491	13,484,035
Other expenditures	74	85	-	-	-	-	118,475
Total expenditures	<u>502,164</u>	<u>85</u>	<u>541,818</u>	<u>13,757,777</u>	<u>527,087</u>	<u>67,491</u>	<u>13,864,736</u>
Excess (deficiency) of revenues over (under) expenditures	(376,307)	10,565	(527,335)	(3,699,212)	(524,540)	(67,491)	(4,664,084)
Other financing sources (uses):							
Operating transfers in	-	-	783,056	-	172,837	-	1,027,685
Operating transfers out	-	-	-	(2,023,325)	-	-	(994,243)
Bond proceeds	-	-	-	-	-	-	24,600,000
Special assessment bond proceeds	-	-	-	-	-	-	62,422
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>783,056</u>	<u>(2,023,325)</u>	<u>172,837</u>	<u>-</u>	<u>24,695,864</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(376,307)	10,565	255,721	(5,722,537)	(351,703)	(67,491)	20,031,780
Fund balance at beginning of year	2,302,275	192,968	252,121	15,090,452	(10,696)	-	(1,603,390)
Prior period adjustment	-	-	-	-	-	-	(592,328)
Residual equity transfer	-	-	-	-	-	-	(8,942)
Fund balance at end of year	<u>\$ 1,925,968</u>	<u>203,533</u>	<u>507,842</u>	<u>9,367,915</u>	<u>(362,392)</u>	<u>(67,491)</u>	<u>17,827,120</u>



Calcasieu Parish Police Jury
Health Unit Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes:		
Ad valorem	\$1,462,078	\$1,345,709
Intergovernmental revenues	109,423	133,878
Interest	285,890	262,292
Miscellaneous revenues	53,900	54,400
Total revenues	<u>1,911,291</u>	<u>1,796,279</u>
Expenditures:		
Current:		
Health and welfare	1,087,303	1,112,589
Capital outlay	647,621	676,435
Total expenditures	<u>1,734,924</u>	<u>1,789,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>176,367</u>	<u>7,255</u>
Other financing sources (uses):		
Operating transfers out	<u>(599,000)</u>	<u>(324,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(422,633)</u>	<u>(316,745)</u>
Fund balance at beginning of year	4,650,781	4,973,676
Prior period adjustment	<u>—</u>	<u>(6,150)</u>
Fund balance at end of year	<u><u>\$4,228,148</u></u>	<u><u>\$4,650,781</u></u>

Calcasieu Parish Police Jury
 Health Unit Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$1,447,971	\$1,447,751	\$ (220)
Intergovernmental revenues	109,422	72,949	(36,473)
Interest	125,000	285,890	160,890
Miscellaneous revenues	53,900	53,900	—
Total revenues	<u>1,736,293</u>	<u>1,860,490</u>	<u>124,197</u>
Expenditures:			
Current:			
Health and welfare	1,438,064	1,081,113	356,951
Capital outlay	1,825,000	692,696	1,132,304
Total expenditures	<u>3,263,064</u>	<u>1,773,809</u>	<u>1,489,255</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,526,771)</u>	<u>86,681</u>	<u>1,613,452</u>
Other financing sources (uses):			
Operating transfers out	<u>(689,000)</u>	<u>(599,000)</u>	<u>90,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,215,771)</u>	<u>(512,319)</u>	<u>1,703,452</u>
Fund balance at beginning of year	<u>4,650,781</u>	<u>4,650,781</u>	<u>—</u>
Fund balance at end of year	<u><u>\$2,435,010</u></u>	<u><u>\$4,138,462</u></u>	<u><u>\$1,703,452</u></u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 68,606	\$ 58,334
Investments	627,110	199,479
Receivables (net of allowances for uncollectibles):		
Taxes	2,050,247	2,004,225
Interest receivable	8,557	1,953
Due from other governmental units	65,164	10,808
Total Assets	<u>\$ 2,819,684</u>	<u>\$ 2,274,799</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 21,824	\$ 30,997
Accrued liabilities	41,654	39,773
Due to component units	54	—
Deferred revenues	2,064,822	2,038,975
Total Liabilities	<u>2,128,354</u>	<u>2,109,745</u>
Fund Balances:		
Unreserved-undesignated	691,330	165,054
Total Fund Balances	<u>691,330</u>	<u>165,054</u>
Total Liabilities and Fund Balances	<u>\$ 2,819,684</u>	<u>\$ 2,274,799</u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes:		
Ad valorem	\$ 2,057,002	\$ 1,345,713
Intergovernmental revenues	231,786	167,082
Charges for services	42,282	36,162
Fines and forfeitures	4,647	3,174
Interest	63,836	30,509
Miscellaneous revenues	3,349	2,114
Total revenues	<u>2,402,902</u>	<u>1,584,754</u>
Expenditures:		
Current:		
Public safety	1,863,428	1,730,048
Capital outlay	13,198	23,832
Total expenditures	<u>1,876,626</u>	<u>1,753,880</u>
Excess (deficiency) of revenues over (under) expenditures	526,276	(169,126)
Fund balance at beginning of year	<u>165,054</u>	<u>334,180</u>
Fund balance at end of year	<u>\$ 691,330</u>	<u>\$ 165,054</u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$2,038,975	\$2,036,827	\$ (2,148)
Intergovernmental revenues	147,422	177,430	30,008
Charges for services	28,000	42,282	14,282
Fines and forfeitures	500	4,647	4,147
Interest	40,000	63,836	23,836
Miscellaneous revenues	—	3,349	3,349
Total revenues	<u>2,254,897</u>	<u>2,328,371</u>	<u>73,474</u>
Expenditures:			
Current:			
Public safety	1,913,717	1,865,362	48,355
Capital outlay	42,850	13,198	29,652
Total expenditures	<u>1,956,567</u>	<u>1,878,560</u>	<u>78,007</u>
Excess (deficiency) of revenues over (under) expenditures	298,330	449,811	151,481
Fund balance at beginning of year	<u>165,054</u>	<u>165,054</u>	—
Fund balance at end of year	<u>\$ 463,384</u>	<u>\$ 614,865</u>	<u>\$ 151,481</u>

Calcasieu Parish Police Jury
Mosquito Control Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 83,335	\$ 29,814
Investments	1,311,526	1,511,104
Receivables (net of allowances for uncollectibles):		
Taxes	1,111,287	1,086,342
Due from other governmental units	27,504	—
Interest receivable	15,739	12,023
Total Assets	<u><u>\$ 2,549,391</u></u>	<u><u>\$ 2,639,283</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,786	\$ 28,748
Accrued liabilities	12,945	12,533
Due to component units	94	—
Deferred revenues	1,119,187	1,105,177
Total Liabilities	<u>1,143,012</u>	<u>1,146,458</u>
 Fund Balances:		
Reserved for encumbrances	18,315	18,277
Unreserved-undesignated	1,388,064	1,474,548
Total Fund Balances	<u>1,406,379</u>	<u>1,492,825</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,549,391</u></u>	<u><u>\$ 2,639,283</u></u>

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Taxes:		
Ad valorem	\$1,115,949	\$1,026,421
Intergovernmental revenues	82,512	84,383
Interest	99,395	100,157
Sale of assets	1,066	2,125
Total revenues	1,298,922	1,213,086
Expenditures:		
Current:		
Health and welfare	1,002,312	898,171
Excess (deficiency) of revenues over (under) expenditures	296,610	314,915
Other financing sources (uses):		
Operating transfers out	(383,056)	(570,784)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(86,446)	(255,869)
Fund balance at beginning of year	1,492,825	1,748,694
Fund balance at end of year	\$1,406,379	\$1,492,825

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$1,105,177	\$1,105,014	\$ (163)
Intergovernmental revenues	82,511	55,008	(27,503)
Interest	50,000	99,395	49,395
Sale of assets	—	1,066	1,066
Total revenues	<u>1,237,688</u>	<u>1,260,483</u>	<u>22,795</u>
Expenditures:			
Current:			
Health and welfare	<u>1,107,930</u>	<u>1,006,884</u>	<u>101,046</u>
Excess (deficiency) of revenues over (under) expenditures	<u>129,758</u>	<u>253,599</u>	<u>123,841</u>
Other financing sources (uses):			
Operating transfers out	<u>(342,600)</u>	<u>(383,056)</u>	<u>(40,456)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(212,842)</u>	<u>(129,457)</u>	<u>83,385</u>
Fund balance at beginning of year	<u>1,492,825</u>	<u>1,492,825</u>	<u>—</u>
Fund balance at end of year	<u><u>\$1,279,983</u></u>	<u><u>\$1,363,368</u></u>	<u><u>\$ 83,385</u></u>

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 64,606	\$ 59,892
Investments	187,461	113,114
Interest receivable	1,831	146
Total Assets	\$ 253,898	\$ 173,152
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 37,906	\$ 20,563
Accrued liabilities	10,276	9,411
Total Liabilities	48,182	29,974
 Fund Balances:		
Unreserved-undesignated	205,716	143,178
Total Fund Balances	205,716	143,178
 Total Liabilities and Fund Balances	\$ 253,898	\$ 173,152

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Licenses and permits	\$ 118,440	\$ 110,179
Intergovernmental revenues	192,880	176,789
Charges for services	9,416	17,021
Fines and forfeitures	19,682	20,266
Interest	10,889	3,701
Sale of assets	248	901
Miscellaneous revenues	3,455	3,879
	<u>355,010</u>	<u>332,736</u>
Expenditures:		
Current:		
Public safety	480,506	476,130
Capital outlay	1,966	—
	<u>482,472</u>	<u>476,130</u>
Total expenditures		
	<u>482,472</u>	<u>476,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(127,462)</u>	<u>(143,394)</u>
Other financing sources (uses):		
Operating transfers in	<u>190,000</u>	<u>175,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	62,538	31,606
Fund balance at beginning of year	<u>143,178</u>	<u>111,572</u>
Fund balance at end of year	<u>\$ 205,716</u>	<u>\$ 143,178</u>

Calcasieu Parish Police Jury
Animal Control Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 100,000	\$ 118,440	\$ 18,440
Intergovernmental revenues	189,919	192,880	2,961
Charges for services	16,000	9,416	(6,584)
Fines and forfeitures	18,000	19,682	1,682
Interest	3,000	10,889	7,889
Sale of assets	—	248	248
Miscellaneous revenues	—	3,455	3,455
Total revenues	<u>326,919</u>	<u>355,010</u>	<u>28,091</u>
Expenditures:			
Current:			
Public safety	547,386	458,889	88,497
Capital outlay	3,500	1,966	1,534
Total expenditures	<u>550,886</u>	<u>460,855</u>	<u>90,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(223,967)</u>	<u>(105,845)</u>	<u>118,122</u>
Other financing sources (uses):			
Operating transfers in	<u>190,000</u>	<u>190,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(33,967)</u>	<u>84,155</u>	<u>118,122</u>
Fund balance at beginning of year	<u>143,178</u>	<u>143,178</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ 109,211</u></u>	<u><u>\$ 227,333</u></u>	<u><u>\$ 118,122</u></u>

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 120,625	\$ 26,355
Investments	2,676,978	2,006,366
Interest receivable	30,641	27,943
Total Assets	\$ 2,828,244	\$ 2,060,664
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 46,905	\$ 9,189
Accrued liabilities	40,208	37,132
Due to component units	154	—
Total Liabilities	87,267	46,321
Fund Balances:		
Unreserved-undesignated	2,740,977	2,014,343
Total Fund Balances	2,740,977	2,014,343
Total Liabilities and Fund Balances	\$ 2,828,244	\$ 2,060,664

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Other taxes, penalties and interest	\$ 40,499	\$ 31,573
License and permits	732,796	697,772
Intergovernmental revenues	159,250	159,675
Charges for services	978,739	919,036
Interest	164,574	105,663
Miscellaneous revenues	6,989	9,053
Total revenues	<u>2,082,847</u>	<u>1,922,772</u>
Expenditures:		
Current:		
Finance and administrative	1,213,580	1,249,028
Other general government	92,633	100,161
Capital outlay	—	109,996
Total expenditures	<u>1,306,213</u>	<u>1,459,185</u>
Excess (deficiency) of revenues over (under) expenditures	<u>776,634</u>	<u>463,587</u>
Other financing sources (uses):		
Operating transfers out	<u>(50,000)</u>	<u>(50,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	726,634	413,587
Fund balance at beginning of year	<u>2,014,343</u>	<u>1,600,756</u>
Fund balance at end of year	<u><u>\$2,740,977</u></u>	<u><u>\$2,014,343</u></u>

Calcasieu Parish Police Jury
 Administrative Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Other taxes, penalties and interest	\$ 25,000	\$ 40,499	\$ 15,499
License and permits	666,000	732,796	66,796
Intergovernmental revenues	155,500	159,250	3,750
Charges for services	966,538	978,739	12,201
Interest	83,000	164,574	81,574
Miscellaneous revenues	3,900	6,989	3,089
Total revenues	<u>1,899,938</u>	<u>2,082,847</u>	<u>182,909</u>
Expenditures:			
Current:			
Finance and administrative	1,295,959	1,197,726	98,233
Other general government	99,118	92,565	6,553
Total expenditures	<u>1,395,077</u>	<u>1,290,291</u>	<u>104,786</u>
Excess (deficiency) of revenues over (under) expenditures	<u>504,861</u>	<u>792,556</u>	<u>287,695</u>
Other financing sources (uses):			
Operating transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>—</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	454,861	742,556	287,695
Fund balance at beginning of year	<u>2,014,343</u>	<u>2,014,343</u>	<u>—</u>
Fund balance at end of year	<u><u>\$2,469,204</u></u>	<u><u>\$2,756,899</u></u>	<u><u>\$ 287,695</u></u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 90,144	\$ 30,813
Investments	92,151	112,296
Due from other governmental units	10,550	7,020
Other receivables	—	4,250
Interest receivable	1,198	894
Total Assets	<u>\$ 194,043</u>	<u>\$ 155,273</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 29,802	\$ 13,971
Accrued liabilities	10,724	9,959
Total Liabilities	<u>40,526</u>	<u>23,930</u>
Fund Balances:		
Unreserved-undesignated	153,517	131,343
Total Liabilities and Fund Balances	<u>\$ 194,043</u>	<u>\$ 155,273</u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
License and permits	\$ 224,048	\$ 223,802
Intergovernmental revenues	40,184	74,107
Interest	8,721	4,969
Miscellaneous revenues	16,909	8,269
Total revenues	<u>289,862</u>	<u>311,147</u>
Expenditures:		
Current:		
Economic development & assistance	494,688	484,824
Total expenditures	<u>494,688</u>	<u>484,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(204,826)</u>	<u>(173,677)</u>
Other financing sources (uses):		
Operating transfers in	214,000	219,000
Operating transfers from component units	13,000	13,000
Total other financing sources (uses)	<u>227,000</u>	<u>232,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	22,174	58,323
Fund balance at beginning of year	<u>131,343</u>	<u>73,020</u>
Fund balance at end of year	<u><u>\$ 153,517</u></u>	<u><u>\$ 131,343</u></u>

Calcasieu Parish Police Jury
Parish Parks Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 61,089	\$ 38,881
Investments	673,587	431,405
Due from other governmental units	90,690	132,781
Interest receivable	7,362	3,695
Total Assets	<u>\$ 832,728</u>	<u>\$ 606,762</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 53,772	\$ 32,467
Accrued liabilities	4,315	4,276
Retainage payable	—	1,671
Total Liabilities	<u>58,087</u>	<u>38,414</u>
 Fund Balances:		
Reserved for encumbrances	—	1,206
Designated for capital improvements	614,378	—
Unreserved-undesignated	160,263	567,142
Total Fund Balances	<u>774,641</u>	<u>568,348</u>
 Total Liabilities and Fund Balances	<u>\$ 832,728</u>	<u>\$ 606,762</u>

Calcasieu Parish Police Jury
 Parish Parks Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Charges for services	\$ 147,997	\$ 147,281
Interest	33,145	18,424
Gaming revenues	480,350	352,597
Miscellaneous revenues	72	37
Total revenues	<u>661,564</u>	<u>518,339</u>
Expenditures:		
Current:		
Culture and recreation	341,966	328,489
Capital outlay	313,305	100,156
Total expenditures	<u>655,271</u>	<u>428,645</u>
Excess (deficiency) of revenues over (under) expenditures	6,293	89,694
Other financing sources (uses):		
Operating transfers in	<u>200,000</u>	<u>200,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	206,293	289,694
Fund balance at beginning of year	<u>568,348</u>	<u>278,654</u>
Fund balance at end of year	<u><u>\$ 774,641</u></u>	<u><u>\$ 568,348</u></u>

Calcasieu Parish Police Jury
 Parish Parks Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 134,000	\$ 147,997	\$ 13,997
Interest	7,500	33,145	25,645
Gaming revenues	270,000	522,441	252,441
Miscellaneous revenues	—	72	72
	<u>411,500</u>	<u>703,655</u>	<u>292,155</u>
Expenditures:			
Current:			
Culture and recreation	437,768	356,782	80,986
Capital outlay	195,887	280,124	(84,237)
	<u>633,655</u>	<u>636,906</u>	<u>(3,251)</u>
Excess (deficiency) of revenues over (under) expenditures	(222,155)	66,749	288,904
Other financing sources (uses):			
Operating transfers in	<u>200,000</u>	<u>200,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,155)	266,749	288,904
Fund balance at beginning of year	<u>568,348</u>	<u>568,348</u>	<u>—</u>
Fund balance at end of year	<u>\$ 546,193</u>	<u>\$ 835,097</u>	<u>\$ 288,904</u>

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 355,631	\$ 326,867
Investments	1,909,213	1,680,112
Receivables (net of allowances for uncollectibles):		
Taxes	1,854,122	1,812,504
Interest receivable	20,524	12,575
Due from other governmental units	52,509	17,332
Total Assets	\$ 4,191,999	\$ 3,849,390
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 46,256	\$ 37,854
Accrued liabilities	96,525	89,815
Due to component units	106	—
Deferred revenues	1,942,592	1,911,114
Total Liabilities	2,085,479	2,038,783
Fund Balances:		
Unreserved-undesignated	2,106,520	1,810,607
Total Fund Balances	2,106,520	1,810,607
Total Liabilities and Fund Balances	\$ 4,191,999	\$ 3,849,390

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Taxes:		
Ad valorem	\$ 1,861,875	\$ 1,712,527
Intergovernmental revenues	281,843	296,760
Fines and forfeitures	1,054,697	2,034,249
Interest	144,775	108,407
Miscellaneous revenues	823,042	889,346
Total revenues	4,166,232	5,041,289
Expenditures:		
Current:		
Judicial	3,969,856	3,762,715
Capital outlay	24,463	828,368
Total expenditures	3,994,319	4,591,083
Excess (deficiency) of revenues over (under) expenditures	171,913	450,206
Other financing sources (uses):		
Operating transfers from component uni	124,000	124,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	295,913	574,206
Fund balance at beginning of year	1,810,607	1,236,401
Fund balance at end of year	\$ 2,106,520	\$ 1,810,607

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 204,856	\$ 413,290
Investments	1,958,846	2,070,318
Interest receivable	18,850	12,447
Total Assets	<u>\$ 2,182,552</u>	<u>\$ 2,496,055</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 234,761	\$ 121,129
Retainage payable	21,744	72,651
Due to component units	79	—
Total Liabilities	<u>256,584</u>	<u>193,780</u>
Fund Balances:		
Unreserved-undesignated	<u>1,925,968</u>	<u>2,302,275</u>
Total Liabilities and Fund Balances	<u>\$ 2,182,552</u>	<u>\$ 2,496,055</u>

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Sales taxes	\$ 24	\$ 278
Interest	125,833	129,251
Total revenues	125,857	129,529
Expenditures:		
Capital outlay	502,090	965,410
Other expenditures	74	117,932
Total expenditures	502,164	1,083,342
Excess (deficiency) of revenues over (under) expenditures	(376,307)	(953,813)
Fund balance at beginning of year	2,302,275	3,547,604
Prior period adjustment	—	(291,516)
Fund balance at end of year	\$ 1,925,968	\$ 2,302,275

Calcasieu Parish Police Jury
Multi-purpose Center Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 95,535	\$ 38,427
Investments	104,948	149,663
Interest receivable	1,093	972
Due from other funds	1,957	3,914
Total Assets	\$ 203,533	\$ 192,976
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 8
 Fund Balances:		
Unreserved-undesignated	203,533	192,968
 Total Liabilities and Fund Balances	\$ 203,533	\$ 192,976

Calcasieu Parish Police Jury
 Multi-purpose Center Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Interest	\$ 10,650	\$ 8,812
Expenditures:		
Other expenditures	85	103
Capital outlay	—	8,667
Total expenditures	85	8,770
Excess (deficiency) of revenues over (under) expenditures	10,565	42
Fund balance at beginning of year	192,968	192,926
Fund balance at end of year	\$ 203,533	\$ 192,968

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 65,529	\$ 74,986
Investments	523,171	498,519
Interest receivable	2,581	4,576
Total Assets	591,281	578,081
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 50,264	\$ 300,534
Retainage payable	33,175	25,426
Total Liabilities	83,439	325,960
Fund Balances:		
Unreserved-undesignated	507,842	252,121
Total Liabilities and Fund Balances	\$ 591,281	\$ 578,081

Calcasieu Parish Police Jury
 Public Works Maintenance Facility Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Interest	\$ 14,483	\$ 4,176
Miscellaneous revenues	<u> </u>	<u>6,780</u>
Total revenues	<u>14,483</u>	<u>10,956</u>
 Expenditures:		
Capital outlay	<u>541,818</u>	<u>629,619</u>
Total expenditures	<u>541,818</u>	<u>629,619</u>
 Excess (deficiency) of revenues over (under) expenditures	 (527,335)	 (618,663)
Other financing sources (uses):		
Operating transfers in	<u>783,056</u>	<u>870,784</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 255,721	 252,121
Fund balance at beginning of year	<u>252,121</u>	<u> </u>
Fund balance at end of year	<u>\$ 507,842</u>	<u>\$ 252,121</u>

Calcasieu Parish Police Jury
1992 Sales Tax Road Improvement Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 487,816	\$ 1,202,995
Investments	7,111,520	2,534,617
Interest receivable	86,967	18,936
Restricted assets:		
Cash	251,603	1,400,362
Investments	2,399,740	11,146,963
Interest receivable	86,707	173,003
Total assets	10,424,353	16,476,876
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 542,826	\$ 1,044,761
Due to other funds	—	1,440
Due to component units	258	—
Retainage payable	513,354	340,223
Total Liabilities	1,056,438	1,386,424
Fund Balances:		
Reserved for encumbrances	—	2,162,227
Unreserved-undesignated	9,367,915	12,928,225
Total Fund Balances	9,367,915	15,090,452
Total Liabilities and Fund Balances	\$ 10,424,353	\$ 16,476,876

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes:		
Sales	\$ 9,267,459	\$ 8,113,367
Interest	791,106	374,078
Charges for services	—	513,000
Total revenues	<u>10,058,565</u>	<u>9,000,445</u>
Expenditures:		
Current:		
Public works	380,790	262,226
Capital outlay	13,376,987	11,608,792
Total expenditures	<u>13,757,777</u>	<u>11,871,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,699,212)</u>	<u>(2,870,573)</u>
Other financing sources (uses):		—
Operating transfers out	(2,023,325)	(994,243)
Bond proceeds	—	24,600,000
Total other financing sources (uses)	<u>(2,023,325)</u>	<u>23,605,757</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(5,722,537)</u>	<u>20,735,184</u>
Fund balance at beginning of year	15,090,452	(5,343,920)
Prior period adjustment	—	(300,812)
Fund balance at end of year	<u>\$ 9,367,915</u>	<u>\$ 15,090,452</u>

Calcasieu Parish Police Jury
Agriculture Service Center Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 99	\$ 92,792
	<u>99</u>	<u>92,792</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 144	\$ 89,627
Interfund payables	192,946	—
Advances from other funds	169,408	—
Retainage payable	—	13,861
	<u>362,498</u>	<u>103,488</u>
Total Liabilities		
Fund Balances:		
Unreserved-undesignated	(362,399)	(10,696)
	<u>(362,399)</u>	<u>(10,696)</u>
Total Liabilities and Fund Balances	<u>\$ 99</u>	<u>\$ 92,792</u>

Calcasieu Parish Police Jury
 Agriculture Service Center Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Interest	\$ 2,547	\$ 785
Expenditures:		
Capital outlay	527,087	168,382
Excess (deficiency) of revenues over (under) expenditures	(524,540)	(167,597)
Other financing sources (uses):		
Operating transfers in	172,837	156,901
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(351,703)	(10,696)
Fund balance at beginning of year	(10,696)	—
Fund balance at end of year	\$ (362,399)	\$ (10,696)

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ —	\$ —
Liabilities		
Retainage payable	\$ 67,491	\$ —
Fund Balances		
Unreserved-undesignated	(67,491)	—
Total Liabilities and Fund Balances	\$ —	\$ —

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Special assessments levied	\$ —	\$ 50,125
Expenditures:		
Capital outlay	67,491	103,165
Other expenditures	—	440
Total expenditures	67,491	103,605
Excess (deficiency) of revenues over (under) expenditures	(67,491)	(53,480)
Other financing sources (uses):		
Special assessment bond proceeds	—	62,422
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(67,491)	8,942
Fund balances at beginning of year	—	—
Residual equity transfer	—	(8,942)
Fund balances at end of year	\$ (67,491)	\$ —

INTERNAL SERVICE FUNDS

WORKMEN'S COMPENSATION SELF-INSURED FUND

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

SELF-INSURED HEALTH INSURANCE FUND

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

SELF-INSURED LIABILITY/PROPERTY INSURANCE FUND

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

SELF-INSURED UNEMPLOYMENT INSURANCE FUND

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

CALCASIEU PARISH POLICE JURY
Internal Service Funds
Combining Balance Sheet
December 31, 1995

(With comparative totals for December 31, 1994)

	Workmen's Compensation Self-Insured Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals	
					1995	1994
Assets						
Current assets:						
Cash and cash equivalents	\$ 74,571	103,794	2,959	58,840	240,164	205,290
Investments	1,218,634	1,463,755	-	164,708	2,847,097	2,083,881
Interest receivable	13,167	17,083	-	1,802	32,052	18,113
Due from component units	2,487	-	2,742	-	5,229	-
Other receivables	-	-	-	-	-	-
Total assets	\$ 1,308,859	1,584,632	5,701	225,350	3,124,542	2,307,284
Liabilities and fund balances						
Current liabilities:						
Accounts payable	\$ 12,705	-	6,920	5,372	24,997	23,235
Due to other funds	-	-	44,343	-	44,343	-
Due to component units	64	83	-	-	147	-
Liability for self-insurance claims	136,745	342,091	29,179	-	508,015	609,291
Long-term liabilities:						
Liability for self-insurance claims	-	-	566,500	-	566,500	784,190
Total liabilities	149,514	342,174	646,942	5,372	1,144,002	1,416,716
Fund equity:						
Retained earnings - unreserved	1,159,345	1,242,458	(641,241)	219,978	1,980,540	890,568
Total liabilities and fund equity	\$ 1,308,859	1,584,632	5,701	225,350	3,124,542	2,307,284

CALCASIEU PARISH POLICE JURY

Internal Service Funds

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

For the fiscal year ended December 31, 1995

(With comparative totals for December 31, 1994)

	Workmen's Compensation Self-Insured Fund		Self-Insured Health Insurance Fund		Self-Insured Liability/Property Insurance Fund		Self-Insured Unemployment Insurance Fund		Totals	
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
Operating revenues:										
Premiums	\$ 578,566	2,036,584	672,202	144,491	3,438,850	3,153,044				
Operating expenses:										
Administrative expenses	20,202	113,565	59,747	-	193,514	144,488				
Premium payments	130,525	138,698	401,752	-	670,975	436,618				
Benefit payments	166,015	1,200,743	231,671	12,799	1,611,228	1,754,253				
Other operating expenses	108,737	83	-	25,032	133,859	158,482				
Total operating expenses	425,479	1,453,089	693,170	37,838	2,609,576	2,493,844				
Operating income (loss)	153,087	583,495	(13,961)	106,653	829,274	659,200				
Nonoperating revenues (expenses):										
Interest income	73,388	99,280	26,512	9,911	209,091	121,875				
Miscellaneous revenues	11,607	-	-	-	11,607	29,932				
Total nonoperating revenues (expenses)	84,995	99,280	26,512	9,911	220,698	151,814				
Income (loss) before operating transfers	238,082	682,775	12,551	116,564	1,049,972	811,014				
Operating transfers:										
Operating transfers in	-	40,000	-	-	40,000	71,567				
Net income (loss)	238,082	722,775	12,551	116,564	1,089,972	882,581				
Retained earnings at beginning of year	921,263	519,683	(653,792)	103,414	890,568	7,987				
Retained earnings at end of year	\$ 1,159,345	1,242,458	(641,241)	219,978	1,980,540	890,568				

CALCASIEU PARISH POLICE JURY
Internal Service Funds
Combining Statement of Cash Flows

For the fiscal year ended December 31, 1995

(With comparative totals for the fiscal year ended December 31, 1994)

	Workmen's Compensation Self-Insured		Self-Insured Health Insurance		Self-Insured Liability/Property Insurance		Self-Insured Unemployment Insurance		Totals	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	1995	1994
Cash flows from operating activities:										
Operating income (loss)	\$ 153,087	583,495	(13,961)	106,653	829,274	659,200				
Adjustments to reconcile net income to net cash provided by operating activities:										
Miscellaneous revenues	11,607	-	-	-	11,607	29,939				
Changes in assets and liabilities:										
(Increase) decrease in accrued interest receivable	(6,596)	(8,454)	2,413	(1,302)	(13,939)	(16,510)				
(Increase) decrease in other receivables	-	-	-	-	-	8,177				
(Increase) decrease in due from component units	(2,487)	-	(2,742)	-	(5,229)	14,697				
Increase (decrease) in accounts payable	(4,698)	-	5,670	790	1,762	13,847				
Increase (decrease) in due to other funds	-	-	44,343	-	44,343	-				
Increase (decrease) in due to component units	64	83	-	-	147	-				
Increase (decrease) in liability for self-insurance claims	57,451	81,004	(457,421)	-	(318,966)	236,943				
Total adjustments	55,341	72,633	(407,737)	(512)	(280,275)	287,093				
Net cash (used) provided by operating activities	208,428	656,128	(421,698)	106,141	548,999	946,293				
Cash flows from investing activities:										
Purchase of investments	(272,961)	(740,243)	-	(84,758)	(1,097,962)	(1,220,935)				
Proceeds from maturities of investments	-	-	334,746	-	334,746	-				
Interest income	73,388	99,280	26,512	9,911	209,091	121,875				
Net cash (used) provided in investing activities	(199,573)	(640,963)	361,258	(74,847)	(554,125)	(1,099,060)				
Cash flows from noncapital activities:										
Operating transfers in	-	40,000	-	-	40,000	71,567				
Net increase (decrease) in cash	8,855	55,165	(60,440)	31,294	34,874	(81,200)				
Cash at beginning of year	65,716	48,622	63,392	27,546	205,290	286,490				
Cash at end of year	\$ 74,571	103,787	2,952	58,840	240,164	205,290				

Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Current Assets:		
Cash and cash equivalents	\$ 74,571	\$ 65,716
Investments	1,218,634	945,673
Interest receivable	13,167	6,571
Due from component units	2,487	—
Total Assets	\$ 1,308,859	\$ 1,017,960
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 12,705	\$ 17,403
Due to component units	64	—
Liability for self-insurance claims	136,745	79,294
Total current liabilities	149,514	96,697
 Fund Equity:		
Retained Earnings - reserved for self-insurance claims	1,159,345	921,263
Total Liabilities and Fund Equity	\$ 1,308,859	\$ 1,017,960

Calcasieu Parish Police Jury
 Internal Service Fund
 Workmen's Compensation Self-insured Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Operating revenues:		
Premiums	\$ 578,566	\$ 514,371
Operating expenses:		
Administrative expenses	20,202	16,449
Premium payments	130,525	121,489
Benefit payments	166,015	60,602
Other operating expenses	108,737	104,692
Total operating expenses	<u>425,479</u>	<u>303,232</u>
Operating income (loss)	<u>153,087</u>	<u>211,139</u>
Nonoperating revenues (expenses):		
Interest income	73,388	48,112
Miscellaneous revenue	11,607	29,939
Total nonoperating revenues (expenses)	<u>84,995</u>	<u>78,051</u>
Net income (loss)	238,082	289,190
Retained earnings at beginning of year	<u>921,263</u>	<u>632,073</u>
Retained earnings at end of year	<u><u>\$1,159,345</u></u>	<u><u>\$ 921,263</u></u>

Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$153,087	\$211,139
Adjustments to reconcile net income to net cash provided by operating activities:		
Miscellaneous revenues	11,607	29,939
Change in assets and liabilities:		
(Increase) decrease in accrued interest receivable	(6,596)	(5,743)
(Increase) decrease in due from component units	(2,487)	10,756
Increase (decrease) in accounts payable	(4,698)	16,614
Increase (decrease) in due to component units	64	-
Increase (decrease) in liability for self-insurance claims	<u>57,451</u>	<u>(971)</u>
Total Adjustments	<u>55,341</u>	<u>50,595</u>
Net Cash (Used) Provided by Operating Activities	208,428	261,734
Cash Flows from Investing Activities:		
Purchase of investments	(272,961)	(357,079)
Interest income	<u>73,388</u>	<u>48,112</u>
Net Cash (Used) Provided by Investing Activities	(199,573)	(308,967)
Net increase (decrease) in cash	8,855	(47,233)
Cash at beginning of year	<u>65,716</u>	<u>112,949</u>
Cash at end of year	<u>\$ 74,571</u>	<u>\$ 65,716</u>

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Health Insurance Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Current Assets:		
Cash and cash equivalents	\$ 103,794	\$ 48,629
Investments	1,463,755	723,512
Interest receivable	17,083	8,629
Total Assets	\$ 1,584,632	\$ 780,770
 Liabilities and Fund Equity		
Current Liabilities:		
Due to component units	83	—
Liability for self-insurance claims	\$ 342,091	\$ 261,087
Total liabilities	342,174	261,087
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	1,242,458	519,683
Total Liabilities and Fund Equity	\$ 1,584,632	\$ 780,770

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Health Insurance Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Operating revenues:		
Premiums	\$2,036,584	\$1,897,251
Operating expenses:		
Administrative expenses	113,565	110,678
Premium payments	138,698	119,534
Benefit payments	1,200,743	1,281,752
Other operating expenses	83	66
Total operating expenses	1,453,089	1,512,030
Operating income (loss)	583,495	385,221
Nonoperating revenues (expenses):		
Interest income	99,280	51,298
Income (loss) before operating transfers	682,775	436,519
Operating transfers:		
Operating transfers in	40,000	71,567
Net income (loss)	722,775	508,086
Retained earnings at beginning of year	519,683	11,597
Retained earnings at end of year	\$1,242,458	\$ 519,683

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$583,495	\$ 385,221
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
(Increase) decrease in accrued interest receivable	(8,454)	(7,854)
(Increase) decrease in other receivables	-	8,177
Increase (decrease) in due to component units	83	-
Increase (decrease) in liability for self-insurance claims	<u>81,004</u>	<u>(150,926)</u>
Total Adjustments	<u>72,633</u>	<u>(150,603)</u>
Net Cash (Used) Provided by Operating Activities	656,128	234,618
Cash Flows from Investing Activities:		
Purchase of investments	(740,243)	(449,160)
Interest income	<u>99,280</u>	<u>51,298</u>
Net Cash (Used) Provided by Investing Activities	(640,963)	(397,862)
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>40,000</u>	<u>71,567</u>
Net increase (decrease) in cash	55,165	(91,677)
Cash at beginning of year	<u>48,629</u>	<u>140,306</u>
Cash at end of year	<u>\$103,794</u>	<u>\$ 48,629</u>

Calcasieu Parish Police Jury
Criminal Court Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,843,929	\$ 1,843,631	\$ (298)
Intergovernmental revenues	298,900	246,666	(52,234)
Fines and forfeitures	816,000	1,054,697	238,697
Interest	50,000	144,775	94,775
Miscellaneous revenues	819,076	755,857	(63,219)
Total revenues	<u>3,827,905</u>	<u>4,045,626</u>	<u>217,721</u>
Expenditures:			
Current:			
Judicial	3,850,718	3,891,068	(40,350)
Capital outlay	10,000	24,463	(14,463)
Total expenditures	<u>3,860,718</u>	<u>3,915,531</u>	<u>(54,813)</u>
Excess (deficiency) of revenues over (under) expenditures	(32,813)	130,095	162,908
Other financing sources (uses):			
Operating transfers from component units	<u>115,000</u>	<u>124,000</u>	<u>9,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	82,187	254,095	171,908
Fund balance at beginning of year	<u>1,810,607</u>	<u>1,810,607</u>	<u>—</u>
Fund balance at end of year	<u>\$ 1,892,794</u>	<u>\$ 2,064,702</u>	<u>\$ 171,908</u>

Calcasieu Parish Police Jury
 Retrospective Insurance Reserve Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 40,992	\$ 5,948
Investments	1,045,410	1,064,479
Interest receivable	11,678	7,510
Total Assets	\$ 1,098,080	\$ 1,077,937
 Liabilities and Fund Balances		
Liabilities:		
Due to component units	\$ 54	\$ —
 Fund Balances:		
Unreserved-undesignated	1,098,026	1,077,937
Total Liabilities and Fund Balances	\$ 1,098,080	\$ 1,077,937

Calcasieu Parish Police Jury
 Retrospective Insurance Reserve Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Interest	\$ 60,102	\$ 43,598
Expenditures:		
Other expenditures	13	6
Excess (deficiency) of revenues over (under) expenditures	60,089	43,592
Other financing sources (uses):		
Operating transfers out	(40,000)	(44,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	20,089	(408)
Fund balance at beginning of year	1,077,937	1,078,345
Fund balance at end of year	\$1,098,026	\$1,077,937

Calcasieu Parish Police Jury
 Retrospective Insurance Reserve Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest	\$ 40,000	\$ 60,102	\$ 20,102
Expenditures:			
Other expenditures	20	13	7
Excess (deficiency) of revenues over (under) expenditures	39,980	60,089	20,109
Other financing sources (uses):			
Operating transfers out	(40,000)	(40,000)	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20)	20,089	20,109
Fund balance at beginning of year	<u>1,077,937</u>	<u>1,077,937</u>	<u>—</u>
Fund balance at end of year	<u><u>\$1,077,917</u></u>	<u><u>\$1,098,026</u></u>	<u><u>\$ 20,109</u></u>

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Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 111,490	\$ 64,134
Due from other governmental units	68,775	74,411
Due from other funds	—	1,652
Total Assets	<u><u>\$ 180,265</u></u>	<u><u>\$ 140,197</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 35,636	\$ 26,797
Accrued liabilities	18,430	18,103
Due to other funds	44,157	42,414
Total Liabilities	<u>98,223</u>	<u>87,314</u>
 Fund Balances:		
Reserved for encumbrances	3,200	—
Unreserved-undesignated	78,842	52,883
Total Fund Balances	<u>82,042</u>	<u>52,883</u>
 Total Liabilities and Fund Balances	<u><u>\$ 180,265</u></u>	<u><u>\$ 140,197</u></u>

Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$1,090,371	\$1,054,984
Charges for services	12,957	10,701
Interest	6,973	2,718
Miscellaneous revenues	29,773	36,371
Total revenues	1,140,074	1,104,774
Expenditures:		
Current:		
Health and welfare	1,167,843	1,105,483
Excess (deficiency) of revenues over (under) expenditures	(27,769)	(709)
Other financing sources (uses):		
Operating transfers in	56,928	7,702
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	29,159	6,993
Fund balance at beginning of year	52,883	45,890
Fund balance at end of year	\$ 82,042	\$ 52,883

Calcasieu Parish Police Jury
 Community Action Agency Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$1,092,073	\$1,096,007	\$ 3,934
Charges for services	13,750	12,957	(793)
Interest	1,850	6,973	5,123
Miscellaneous revenues	29,759	31,425	1,666
Total revenues	<u>1,137,432</u>	<u>1,147,362</u>	<u>9,930</u>
Expenditures:			
Current:			
Health and welfare	<u>1,198,976</u>	<u>1,166,319</u>	<u>32,657</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(61,544)</u>	<u>(18,957)</u>	<u>42,587</u>
Other financing sources (uses):			
Operating transfers in	<u>57,702</u>	<u>56,928</u>	<u>(774)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(3,842)</u>	<u>37,971</u>	<u>41,813</u>
Fund balance at beginning of year	<u>52,883</u>	<u>52,883</u>	<u>—</u>
Fund balance at end of year	<u>\$ 49,041</u>	<u>\$ 90,854</u>	<u>\$ 41,813</u>

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 490,835	\$ 354,717
Investments	359,572	149,689
Interest receivable	741	942
Due from governmental units	6,776	18,495
Due from other funds	2,000	—
Other receivables	—	5,188
Total Assets	<u>\$ 859,924</u>	<u>\$ 529,031</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 9,801	\$ 22,415
Accrued liabilities	6,944	7,156
Due to other governmental units	631,752	278,577
Total Liabilities	<u>648,497</u>	<u>308,148</u>
Fund Balances:		
Unreserved-undesignated	211,427	220,883
Total Fund Balances	<u>211,427</u>	<u>220,883</u>
Total Liabilities and Fund Balances	<u>\$ 859,924</u>	<u>\$ 529,031</u>

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$2,229,393	\$2,034,240
Interest	40,190	21,723
Miscellaneous revenues	1,522	5,799
Total revenues	2,271,105	2,061,762
Expenditures:		
Current:		
Economic development and assistance	2,296,084	2,098,535
Excess (deficiency) of revenues over (under) expenditures	(24,979)	(36,773)
Other financing sources (uses):		
Operating transfers in	15,523	16,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,456)	(20,773)
Fund balance at beginning of year	220,883	241,656
Fund balance at end of year	\$ 211,427	\$ 220,883

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$2,414,000	\$2,595,809	\$ 181,809
Interest	10,000	40,190	30,190
Miscellaneous revenues	—	5,188	5,188
Total revenues	<u>2,424,000</u>	<u>2,641,187</u>	<u>217,187</u>
Expenditures:			
Current:			
Economic development and assistance	2,482,486	2,156,900	325,586
Excess (deficiency) of revenues over (under) expenditures	<u>(58,486)</u>	<u>484,287</u>	<u>542,773</u>
Other financing sources (uses):			
Operating transfers in	<u>34,000</u>	<u>13,523</u>	<u>(20,477)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(24,486)</u>	<u>497,810</u>	<u>522,296</u>
Fund balance at beginning of year	<u>220,883</u>	<u>220,883</u>	—
Fund balance at end of year	<u>\$ 196,397</u>	<u>\$ 718,693</u>	<u>\$ 522,296</u>

Calcasieu Parish Police Jury
 LAJET Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 20,936	\$ 22,063
Due from other governmental units	15,143	16,108
Total Assets	<u>\$ 36,079</u>	<u>\$ 38,171</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 1,762	\$ 3,535
Accrued liabilities	6,180	6,060
Due to other funds	—	1,652
Total Liabilities	<u>7,942</u>	<u>11,247</u>
Fund Balances:		
Unreserved-undesignated	28,137	26,924
Total Liabilities and Fund Balances	<u>\$ 36,080</u>	<u>\$ 38,171</u>

Calcasieu Parish Police Jury
 LAJET Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$ 222,670	\$ 251,016
Interest	975	611
Total revenues	223,645	251,627
Expenditures:		
Current:		
Health and welfare	222,432	249,856
Excess (deficiency) of revenues over (under) expenditures	1,213	1,771
Fund balance at beginning of year	26,924	25,153
Fund balance at end of year	\$ 28,137	\$ 26,924

Calcasieu Parish Police Jury
LAJET Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 235,262	\$ 223,635	\$ (11,627)
Interest	400	975	575
Total revenues	<u>235,662</u>	<u>224,610</u>	<u>(11,052)</u>
Expenditures:			
Current:			
Health and welfare	<u>235,262</u>	<u>225,753</u>	<u>9,509</u>
Excess (deficiency) of revenues over (under) expenditures	400	(1,143)	(1,543)
Fund balance at beginning of year	<u>44,491</u>	<u>44,491</u>	<u>-</u>
Fund balance at end of year	<u>\$ 44,891</u>	<u>\$ 43,348</u>	<u>\$ (1,543)</u>

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Assets		
Cash	\$ 7,466	\$ 10,813
Due from other governmental units	174,600	231,800
Total Assets	<u>\$ 182,066</u>	<u>\$ 242,613</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 153,935	\$ 202,408
Accrued liabilities	26,279	32,466
Total Liabilities	<u>180,214</u>	<u>234,874</u>
Fund Balances:		
Unreserved-undesignated	1,852	7,739
Total Liabilities and Fund Balances	<u>\$ 182,066</u>	<u>\$ 242,613</u>

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$ 3223,084	\$ 4010,304
Interest	2,372	1,984
Total revenues	3225,456	4012,288
Expenditures:		
Current:		
Health and welfare	3231,343	4008,826
Excess (deficiency) of revenues over (under) expenditures	(5,887)	3,462
Fund balance at beginning of year	7,739	4,277
Fund balance at end of year	\$ 1,852	\$ 7,739

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$3,512,557	\$3,346,884	\$ (165,673)
Interest	1,000	2,372	1,372
Total revenues	<u>3,513,557</u>	<u>3,349,256</u>	<u>(164,301)</u>
Expenditures:			
Current:			
Health and welfare	<u>3,512,557</u>	<u>3,276,867</u>	<u>235,690</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	72,389	71,389
Fund balance at beginning of year	<u>7,739</u>	<u>7,739</u>	—
Fund balance at end of year	<u>\$ 8,739</u>	<u>\$ 80,128</u>	<u>\$ 71,389</u>

Calcasieu Parish Police Jury
National Council on Aging Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 2,794	\$ 4,893
Due from other governmental units	6,500	5,100
Total Assets	\$ 9,294	\$ 9,993
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 832	\$ 595
Accrued liabilities	8,340	9,305
Total Liabilities	9,172	9,900
Fund Balances:		
Unreserved-undesignated	122	93
Total Liabilities and Fund Balances	\$ 9,294	\$ 9,993

Calcasieu Parish Police Jury
National Council on Aging Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$ 258,201	\$ 257,819
Interest	222	171
Total revenues	258,423	257,990
Expenditures:		
Current:		
Health and welfare	258,394	258,294
Excess (deficiency) of revenues over (under) expenditures	29	(304)
Fund balance at beginning of year	93	397
Fund balance at end of year	\$ 122	\$ 93

Calcasieu Parish Police Jury
National Council on Aging Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 249,700	\$ 256,801	\$ 7,101
Interest	100	222	122
Total revenues	249,800	257,023	7,223
Expenditures:			
Current:			
Health and welfare	249,700	259,421	(9,721)
Excess (deficiency) of revenues over (under) expenditures	100	(2,398)	(2,498)
Fund balance at beginning of year	93	93	—
Fund balance at end of year	\$ 193	\$ (2,305)	\$ (2,498)

Calcasieu Parish Police Jury
 Cadastre Project Fund
 Comparative Balance Sheets
 December 31, 1995 and 1994

	1995	1994
Assets		
Cash	\$ 8,573	\$ 10,097
Due from other governmental units	20,194	13,548
Due from component units	18,500	21,200
Total Assets	\$ 47,267	\$ 44,845
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,434	\$ 10,664
Accrued liabilities	4,295	3,391
Total Liabilities	14,729	14,055
Fund Balances:		
Unreserved-undesignated	32,538	30,790
Total Liabilities and Fund Balances	\$ 47,267	\$ 44,845

Calcasieu Parish Police Jury
 Cadastre Project Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1995 and 1994

	1995	1994
Revenues:		
Intergovernmental revenues	\$ 248,295	\$ 482,944
Interest	2,082	1,837
Total revenues	250,377	484,781
Expenditures:		
Current:		
Economic development & assistance	328,629	581,764
Excess (deficiency) of revenues over (under) expenditures	(78,252)	(96,983)
Other financing sources (uses):		
Operating transfers in	80,000	80,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,748	(16,983)
Fund balance at beginning of year	30,790	47,773
Fund balance at end of year	\$ 32,538	\$ 30,790

Calcasieu Parish Police Jury
 Cadastre Project Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 242,149	\$ 244,349	\$ 2,200
Interest	500	2,082	1,582
Total revenues	<u>242,649</u>	<u>246,431</u>	<u>3,782</u>
Expenditures:			
Current:			
Economic development & assistance	<u>334,864</u>	<u>329,194</u>	<u>5,670</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(92,215)</u>	<u>(82,763)</u>	<u>9,452</u>
Other financing sources (uses):			
Operating transfers in	<u>83,750</u>	<u>80,000</u>	<u>(3,750)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(8,465)</u>	<u>(2,763)</u>	<u>5,702</u>
Fund balance at beginning of year	<u>30,790</u>	<u>30,790</u>	<u>—</u>
Fund balance at end of year	<u>\$ 22,325</u>	<u>\$ 28,027</u>	<u>\$ 5,702</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Balance Sheets
December 31, 1995 and 1994

	1995	1994
Assets		
Current Assets:		
Cash and cash equivalents	\$ 2,959	\$ 63,399
Investments	—	334,746
Interest receivable	—	2,413
Due from component units	2,742	—
Total Assets	\$ 5,701	\$ 400,558
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 6,920	\$ 1,250
Due to other funds	44,343	—
Liability for self-insurance claims	29,179	268,910
Long-term liabilities:		
Liability for self-insurance claims	566,500	784,190
Total liabilities	646,942	1,054,350
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	(641,241)	(653,792)
Total Liabilities and Fund Equity	\$ 5,701	\$ 400,558

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-insured Liability/Property Insurance
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Operating revenues:		
Premiums	\$ 679,209	\$ 607,381
Operating expenses:		
Administrative expenses	59,747	17,361
Premium payments	401,752	195,595
Benefit payments	231,671	403,433
Other operating expenses	—	28,725
Total operating expenses	<u>693,170</u>	<u>645,114</u>
Operating income (loss)	<u>(13,961)</u>	<u>(37,733)</u>
Nonoperating revenues (expenses):		
Interest income	<u>26,512</u>	<u>19,624</u>
Net income (loss)	12,551	(18,109)
Retained earnings at beginning of year	<u>(653,792)</u>	<u>(635,683)</u>
Retained earnings at end of year	<u><u>\$ (641,241)</u></u>	<u><u>\$ (653,792)</u></u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$(13,961)	\$(37,733)
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
(Increase) decrease in accrued interest receivable	2,413	(2,413)
(Increase) decrease in due from component units	(2,742)	3,941
Increase (decrease) in accounts payable	5,670	(7,349)
Increase (decrease) in due to other funds	44,343	-
Increase (decrease) in liability for self-insurance claims	<u>(457,421)</u>	<u>388,840</u>
Total Adjustments	<u>(407,737)</u>	<u>383,019</u>
Net Cash (Used) Provided by Operating Activities	(421,698)	345,286
Cash Flows from Investing Activities:		
Purchase of investments	-	(334,746)
Proceeds from maturities of investments	334,746	-
Interest income	<u>26,512</u>	<u>19,624</u>
Net Cash (Used) Provided by Investing Activities	<u>361,258</u>	<u>(315,122)</u>
Net increase (decrease) in cash	(60,440)	30,164
Cash at beginning of year	<u>63,399</u>	<u>33,235</u>
Cash at end of year	\$ <u>2,959</u>	\$ <u>63,399</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Balance Sheets
December 31, 1994 and 1993

	1995	1994
Assets		
Current Assets:		
Cash and cash equivalents	\$ 58,840	\$ 27,546
Investments	164,708	79,950
Interest receivable	1,802	500
Total Assets	\$ 225,350	\$ 107,996
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 5,372	\$ 4,582
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	219,978	103,414
Total Liabilities and Fund Equity	\$ 225,350	\$ 107,996

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-insured Unemployment Insurance Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1994 and 1993

	1995	1994
Operating revenues:		
Premiums	\$ 144,491	\$ 134,041
Operating expenses:		
Benefit claims	12,799	8,466
Other operating expenses	25,039	25,002
Total operating expenses	37,838	33,468
Operating income (loss)	106,653	100,573
Nonoperating revenues (expenses):		
Interest income	9,911	2,841
Net income (loss)	116,564	103,414
Retained earnings at beginning of year	103,414	—
Retained earnings at end of year	\$ 219,978	\$ 103,414

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Unemployment Insurance Fund
For the fiscal years ended December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$106,653	\$100,573
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
(Increase) decrease in accrued interest receivable	(1,302)	(500)
Increase (decrease) in accounts payable	<u>790</u>	<u>4,582</u>
Total Adjustments	<u>(512)</u>	<u>4,082</u>
Net Cash (Used) Provided by Operating Activities	106,141	104,655
Cash Flows from Investing Activities:		
Purchase of investments	(84,758)	(79,950)
Interest income	<u>9,911</u>	<u>2,841</u>
Net Cash (Used) Provided by Investing Activities	<u>(74,847)</u>	<u>(77,109)</u>
Net increase (decrease) in cash	31,294	27,546
Cash at beginning of year	<u>27,546</u>	<u>-</u>
Cash at end of year	<u>\$ 58,840</u>	<u>\$ 27,546</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

HOTEL - MOTEL TAX FUND

The Hotel-Motel Tax Fund is used to account for the collection and payment to the Southwest Louisiana Convention and Visitors Bureau of hotel-motel taxes collected by the Calcasieu Parish Police Jury on its behalf.

DEFERRED COMPENSATION FUND

The Deferred Compensation Fund accounts for funds invested in employees' deferred compensation plans.

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

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

COLISEUM TAX FUND

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

COLISEUM CAPITAL IMPROVEMENT FUND

The Coliseum Capital Improvement Fund is used to account for the construction of the Burton Coliseum parking lot. Funds are transferred from the Coliseum Tax Fund described above.

RIVERBOAT AGENCY FUND

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



CALCASIEU PARISH POLICE JURY

Agency Funds
Combining Balance Sheet

December 31, 1995

(With comparative totals for December 31, 1994)

	Hotel-Motel Tax		Deferred Compensation		L.E.P.C.		Coliseum Sales Tax		Coliseum Capital Improvement		Riverboat Agency		Totals	
	Fund		Fund		Fund		Fund		Fund		Fund		1995	1994
Assets														
Cash	\$ 1,769	-	10,984	16,700	6	37,361	66,820	15,890						
Investments	-	679,342	-	218,824	-	-	898,166	606,427						
Interest receivable	-	-	-	2,117	-	-	2,117	413						
Taxes receivable	-	-	-	891,514	-	-	891,514	871,496						
Other receivable	-	-	-	-	-	38,918	38,918	-						
Due from other funds	-	-	-	-	-	185,349	185,349	324,936						
Total assets	\$ 1,769	679,342	10,984	1,129,155	185,355	76,279	2,082,884	1,819,162						
Liabilities:														
Accounts payable	\$ -	-	-	-	174,959	-	174,959	306,013						
Retainage payable	-	-	-	-	10,396	-	10,396	19,921						
Due to other governmental units	-	-	10,984	237,641	-	76,279	324,904	123,786						
Due to component units	1,769	-	-	-	-	-	1,769	1,341						
Deferred income	-	-	-	891,514	-	-	891,514	871,496						
Deferred compensation liability	-	679,342	-	-	-	-	679,342	496,605						
Total liabilities	\$ 1,769	679,342	10,984	1,129,155	185,355	76,279	2,082,884	1,819,162						

CALCASIEU PARISH POLICE JURY

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended December 31, 1995

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Hotel-Motel Fund				
<u>Assets</u>				
Cash	\$ 1,341	806,432	806,004	1,769
Taxes receivable	-	804,830	804,830	-
Total assets	<u>\$ 1,341</u>	<u>1,611,262</u>	<u>1,610,834</u>	<u>1,769</u>
<u>Liabilities</u>				
Due to component units	<u>\$ 1,341</u>	<u>806,432</u>	<u>806,004</u>	<u>1,769</u>
Deferred Compensation Fund				
<u>Assets</u>				
Deferred compensation investments	<u>\$ 496,605</u>	<u>220,103</u>	<u>37,366</u>	<u>679,342</u>
<u>Liabilities</u>				
Deferred compensation liability	<u>\$ 496,605</u>	<u>220,103</u>	<u>37,366</u>	<u>679,342</u>
L.E.P.C. Fund				
<u>Assets</u>				
Cash	<u>\$ 1,734</u>	<u>11,624</u>	<u>2,374</u>	<u>10,984</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,734</u>	<u>11,624</u>	<u>2,374</u>	<u>10,984</u>
Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 11,817	903,798	898,915	16,700
Investments	109,822	109,002	-	218,824
Interest receivable	413	1,704	-	2,117
Taxes receivable	<u>871,496</u>	<u>891,514</u>	<u>871,496</u>	<u>891,514</u>
Total assets	<u>\$ 993,548</u>	<u>1,906,018</u>	<u>1,770,411</u>	<u>1,129,155</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 122,052	903,798	788,209	237,641
Deferred income	<u>871,496</u>	<u>891,514</u>	<u>871,496</u>	<u>891,515</u>
Total liabilities	<u>\$ 993,548</u>	<u>1,795,312</u>	<u>1,659,705</u>	<u>1,129,156</u>

CALCASIEU PARISH POLICE JURY

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended December 31, 1995

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Coliseum Capital Improvement Fund				
<u>Assets</u>				
Cash	\$ 998	705,140	706,132	6
Due from other funds	<u>324,936</u>	<u>185,349</u>	<u>324,936</u>	<u>185,349</u>
Total assets	<u>\$ 325,934</u>	<u>890,489</u>	<u>1,031,068</u>	<u>185,355</u>
<u>Liabilities</u>				
Accounts payable	\$ 306,013	174,959	306,013	174,959
Retainage payable	<u>19,921</u>	<u>10,396</u>	<u>19,921</u>	<u>10,396</u>
Total liabilities	<u>\$ 325,934</u>	<u>185,355</u>	<u>325,934</u>	<u>185,355</u>
Riverboat Agency Fund				
<u>Assets</u>				
Cash	\$ -	618,737	581,376	37,361
Other receivables	<u>-</u>	<u>38,918</u>	<u>-</u>	<u>38,918</u>
Total assets	<u>\$ -</u>	<u>657,655</u>	<u>581,376</u>	<u>76,279</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ -</u>	<u>76,279</u>	<u>-</u>	<u>76,279</u>
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 15,890	3,045,731	2,994,801	66,820
Investments	109,822	109,002	-	218,824
Deferred compensation investments	496,605	220,103	37,366	679,342
Interest receivable	413	1,704	-	2,117
Taxes receivable	871,496	1,696,344	1,676,326	891,514
Other receivables	-	38,918	-	38,918
Due from other funds	<u>324,936</u>	<u>185,349</u>	<u>324,936</u>	<u>185,349</u>
Total Assets	<u>\$ 1,819,162</u>	<u>5,297,151</u>	<u>5,033,429</u>	<u>2,082,884</u>
<u>Liabilities</u>				
Accounts payable	\$ 306,013	174,959	306,013	174,959
Retainage payable	19,921	10,396	19,921	10,396
Due to other governmental units	123,786	991,701	790,583	324,904
Due to component units	1,341	806,432	806,004	1,769
Deferred income	871,496	891,514	871,496	891,514
Deferred compensation liability	<u>496,605</u>	<u>220,103</u>	<u>37,366</u>	<u>679,342</u>
Total liabilities	<u>\$ 1,819,162</u>	<u>3,095,105</u>	<u>2,831,383</u>	<u>2,082,884</u>



Calcasieu Parish Police Jury
 Comparative Schedules of General Fixed Assets
 By Source
 As of December 31, 1995

	<u>1995</u>	<u>1994</u>
General fixed assets:		
Land	\$ 3,360,999	\$ 2,397,658
Buildings	43,150,138	40,177,054
Machinery and equipment	14,637,130	14,042,201
Construction in progress	<u>3,858,212</u>	<u>3,349,649</u>
Total general fixed assets	<u>\$ 65,006,479</u>	<u>\$ 59,966,562</u>
Investment in general fixed assets by source:		
General fund	\$ 14,109,416	\$ 10,801,011
Special revenue funds	20,100,482	16,211,881
Capital projects fund	<u>30,796,581</u>	<u>32,953,670</u>
Total investment in general fixed assets	<u>\$ 65,006,479</u>	<u>\$ 59,966,562</u>

Calcasieu Parish Police Jury
 Schedule of General Fixed Assets
 By Function and Activity
 As of December 31, 1995

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT					
Legislative	\$ -	\$ -	\$ 69,035	\$ -	\$ 69,035
Administrative	-	1,148,691	141,537	-	1,290,228
Judicial	204,880	7,261,730	434,692	2,258,279	10,159,581
District Attorney	-	1,097,473	1,255,923	-	2,353,396
Clerk of Court	-	-	108,344	-	108,344
Total general government	<u>204,880</u>	<u>9,507,894</u>	<u>2,009,531</u>	<u>2,258,279</u>	<u>13,980,584</u>
STAFF AGENCIES					
Calcasieu Community Action Agency	45,868	419,481	243,770	-	709,119
Facility Management	240,553	210,424	412,290	-	863,267
Finance	-	-	244,614	-	244,614
Food Stamps	-	17,106	33,867	-	50,973
Housing Department	-	-	86,147	-	86,147
Human Resources	-	-	68,317	-	68,317
Job Training Partnership Act	-	38,000	909,535	-	947,535
License and permits	-	-	20,896	-	20,896
Parish secretary	-	-	46,748	-	46,748
Planning and development	-	-	155,343	-	155,343
Registrar of Voters	-	-	14,844	-	14,844
General government	<u>1,926,673</u>	<u>10,580,151</u>	<u>109,093</u>	<u>-</u>	<u>12,615,917</u>
Total staff agencies	<u>2,213,094</u>	<u>11,265,162</u>	<u>2,345,464</u>	<u>-</u>	<u>15,823,720</u>
PUBLIC SAFETY					
Animal control	-	6,193	295,738	-	301,931
Civil defense	-	-	150,151	-	150,151
Health unit	163,718	1,784,365	408,914	1,373,465	3,730,462
Juvenile Detention Center	25,099	710,499	197,192	-	932,790
Mosquito control	-	974,572	535,791	-	1,510,363
Parish Coroner	-	-	165,521	-	165,521
Sheriff	<u>352,682</u>	<u>18,298,032</u>	<u>-</u>	<u>-</u>	<u>18,650,714</u>
Total public safety	<u>541,499</u>	<u>21,773,661</u>	<u>1,753,307</u>	<u>1,373,465</u>	<u>25,441,932</u>
HIGHWAYS AND STREETS					
Engineering	-	-	1,892,927	-	1,892,927
Maintenance	<u>221,693</u>	<u>398,709</u>	<u>6,467,002</u>	<u>226,468</u>	<u>7,313,872</u>
Total highways and streets	<u>221,693</u>	<u>398,709</u>	<u>8,359,929</u>	<u>226,468</u>	<u>9,206,799</u>
RECREATION					
	<u>179,833</u>	<u>204,712</u>	<u>168,899</u>	<u>-</u>	<u>553,444</u>
Total general fixed assets allocated to functions	<u>\$ 3,360,999</u>	<u>\$ 43,150,138</u>	<u>\$ 14,637,130</u>	<u>\$ 3,858,212</u>	<u>\$ 65,006,479</u>

Calcasieu Parish Police Jury
 Schedule of Changes in General Fixed Assets
 By Function and Activity
 For the fiscal year ended December 31, 1995

<u>Function and Activity</u>	<u>General Fixed Assets January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets December 31, 1995</u>
GENERAL GOVERNMENT				
Legislative	\$ 63,443	\$ 5,792	\$ 200	\$ 69,035
Administrative	1,262,821	35,934	8,527	1,290,228
Judicial	7,883,255	22,671	4,624	7,901,302
District Attorney	1,992,686	371,821	11,111	2,353,396
Clerk of court	81,839	26,505	-	108,344
Total general government	11,284,044	462,723	24,462	11,722,305
STAFF AGENCIES				
Calcasieu Community Action Agency	673,138	41,467	5,486	709,119
Facility Management	889,125	77,461	103,319	863,267
Finance	338,535	15,493	109,414	244,614
Food Stamps	50,299	674	-	50,973
Housing Department	76,112	10,035	-	86,147
Human Resources	51,876	25,029	8,588	68,317
Job Training Partnership Act	886,928	64,250	3,643	947,535
License and permits	21,012	199	315	20,896
Parish secretary	48,118	3,215	4,585	46,748
Planning and development	118,610	37,378	645	155,343
Registrar of voters	13,569	1,275	-	14,844
General government	9,999,530	2,731,093	114,706	12,615,917
Total staff agencies	13,166,852	3,007,569	350,701	15,823,720
PUBLIC SAFETY				
Animal control	267,581	39,702	5,352	301,931
Emergency Management	140,821	11,470	2,140	150,151
Health unit	2,295,844	66,924	5,771	2,356,997
Juvenile Detention Center	897,063	36,327	600	932,790
Mosquito control	618,189	1,048,592	156,418	1,510,363
Parish Coroner	157,984	7,537	-	165,521
Sheriff	18,650,714	-	-	18,650,714
Total public safety	23,028,196	1,210,552	170,281	24,068,467
HIGHWAYS AND STREETS				
Engineering	1,788,087	133,885	29,045	1,892,927
Maintenance	6,917,579	546,836	377,011	7,087,404
Total highways and streets	8,705,666	680,721	406,056	8,980,331
RECREATION	432,154	123,590	2,300	553,444
CONSTRUCTION IN PROGRESS	3,349,650	2,423,519	1,914,957	3,858,212
Total general fixed assets allocated to functions	<u>\$ 59,966,562</u>	<u>\$ 7,908,674</u>	<u>\$ 2,868,757</u>	<u>\$ 65,006,479</u>

CALCASIEU PARISH POLICE JURY
 Schedule of General Long - Term Debt
 As of December 31, 1995

	Amount Available and to be Provided for Payment of General Long - Term Debt					General Long - Term Debt Payable					
	Amount Available in Debt Service Fund for Debt Retirement	Advalorem Taxes	Sales Tax	Special Assessments	General and Special Revenue Funds	Totals to be Provided	General Obligation and Revenue Bonds Payable	Special Assessments Bonds Payable	Unused ETO and Vacation Time Payable	Sales Tax Rebate Liability	Total General Long - Term Debt Payable
General Obligation Bonds:											
Jail Bonds	\$ -	34,314	-	-	-	34,314	34,314	-	-	-	34,314
Revenue Bonds:											
District 4A	844,224	-	23,755,776	-	-	23,755,776	24,600,000	-	-	-	24,600,000
Other debt:											
Special Assessment Debt	-	-	-	248,980	-	248,980	-	248,980	-	-	248,980
Unused ETO and Vacation Time Payable	-	-	-	-	394,348	394,348	-	-	394,348	-	394,348
Sales Tax Rebate Liability	-	-	878,813	-	-	878,813	-	-	-	878,813	878,813
Total other debt	-	-	878,813	248,980	394,348	1,522,141	-	248,980	394,348	878,813	1,522,141
Total Long - Term Debt	\$ 844,224	34,314	24,634,589	248,980	394,348	25,312,231	24,634,314	248,980	394,348	878,813	26,156,455



Table 1

Calcasieu Parish Police Jury
 General Governmental Expenditures by Function (1)
 Last Ten Years
 (Unaudited)

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Economic Development & Assistance</u>	<u>Debt Service</u>	<u>Miscellaneous</u>	<u>Total</u>
1995	\$ 8,185,927	\$ 4,306,796	\$ 9,694,188	\$ 7,224,153	\$ 341,966	\$ 3,336,200	\$ 1,360,651	\$ 150,634	\$ 34,600,515
1994	7,930,821	4,106,158	10,289,148	7,841,608	328,489	3,413,871	1,265,579	135,121	35,310,795
1993	7,040,855	3,898,935	9,456,418	7,473,643	322,820	2,818,069	769,547	396,306	32,176,593
1992	6,956,537	3,525,798	8,165,784	8,165,453	338,078	2,814,828	834,835	651,703	31,453,016
1991	6,523,169	3,274,899	13,390,132	7,397,029	302,421	3,334,600	974,724	461,055	35,658,029
1990	6,155,562	2,842,160	10,081,818	7,982,833	309,689	2,954,821	1,019,630	316,678	31,663,191
1989	5,745,948	1,987,860	8,364,332	7,503,687	311,110	2,366,957	1,045,441	226,382	27,551,717
1988	5,413,057	2,003,554	7,816,753	7,060,174	657,270	2,052,702	1,038,032	54,713	26,096,255
1987	5,358,400	1,879,131	10,496,576	8,586,736	252,508	1,527,394	999,642	13,431	29,113,818
1986	4,859,178	1,768,752	11,291,143	6,262,142	289,096	1,258,998	982,873	159,297	26,871,479

(1) Includes General, Special Revenue, and Debt Service Funds, excluding capital outlay expenditures.

Table 2

Calcasieu Parish Police Jury
 General Governmental Revenues by Source (1)
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>Taxes</u>	<u>Licenses & Permits</u>	<u>Inter - Governmental</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>	<u>Interest</u>	<u>Gaming Revenues</u>	<u>Miscellaneous Revenues</u>	<u>Total</u>
1995	\$ 28,807,070	1,075,284	11,418,400	1,277,685	1,312,481	2,827,261	3,113,956	1,576,388	51,408,525
1994	25,571,756	1,031,753	12,137,619	1,730,815	2,280,542	1,976,685	698,699	1,716,386	47,144,255
1993	23,167,431	928,931	11,319,884	1,196,528	981,196	1,691,174	348,463	2,145,628	41,779,235
1992	20,233,997	870,715	12,084,864	902,149	1,512,842	1,948,686	-	1,183,377	38,736,630
1991	19,488,925	788,781	11,883,367	831,162	969,893	2,094,283	-	1,578,022	37,634,433
1990	18,777,650	741,699	11,604,727	260,061	783,449	2,130,906	-	1,476,103	35,774,595
1989	17,625,929	493,801	9,897,374	465,356	706,926	1,757,054	-	1,537,196	32,483,636
1988	19,617,578	552,942	9,051,511	348,199	933,945	1,082,335	-	1,197,801	32,784,311
1987	13,618,251	369,277	8,196,745	182,719	898,023	882,980	-	3,301,735	27,449,730
1986	14,712,661	389,259	9,639,639	232,518	925,964	803,052	-	1,141,190	27,844,283

(1) Includes General, Special Revenue, and Debt Service Funds.

Calcasieu Parish Police Jury
 General Fund Tax Revenues by Source (1)
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>General Property Taxes</u>	<u>Sales Tax</u>	<u>Other Taxes</u>	<u>Total</u>
1995	\$ 13,877,156	14,687,407	242,507	28,807,070
1994	12,222,407	13,103,813	245,536	25,571,756
1993	10,859,963	12,094,359	213,109	23,167,431
1992	10,101,776	9,946,097 (2)	186,124	20,233,997
1991	9,721,458	9,588,628	178,839	19,488,925
1990	9,472,078	9,171,456	134,116	18,777,650
1989	10,400,618	7,118,169	106,442	17,625,229
1988	13,424,930	6,128,684	63,964	19,617,578
1987	8,363,672	5,158,368	96,211	13,618,251
1986	9,269,480	5,369,667	73,514	14,712,661

- (1) Includes General, Special Revenue, and Debt Service Funds
 (2) First year of tax

Table 3

**Calcasieu Parish Police Jury
Ad Valorem Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Year	Levy	Supple- mental (1)	Reductions (2)	Adjusted Levy	Unpaid (3)	Collected (4)	% Collected
1995	16,656,654	63,194	151,498	16,568,350	17,031	16,551,319	99.90%
1994	14,230,733	52,391	227,364	14,055,760	38,357	14,017,403	99.73%
1993	11,015,745	22,647	214,537	10,823,855	34,648	10,789,207	99.68%
1992	9,040,535	57,721	425,900	8,672,356	28,630	8,643,726	99.67%
1991	9,850,134	47,838	162,365	9,735,607	51,257	9,684,350	99.47%
1990	7,553,469	36,555	63,380	7,526,644	13,484	7,513,160	99.82%
1989	10,737,946	55,878	132,261	10,661,563	67,094	10,594,469	99.37%
1988	9,870,423	32,337	92,368	9,810,392	62,171	9,748,221	99.37%
1987	8,649,240	39,149	183,098	8,505,291	51,229	8,454,062	99.40%
1986	7,823,252	60,851	100,342	7,783,761	114,766	7,668,995	98.53%

- (1) Supplemental represents additions to the original tax rolls.
- (2) Reductions represent 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.

Table 4

Calcasieu Parish Police Jury
Assessed and Estimated Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Net Assessed Value</u>	<u>Total Estimated Actual Value</u>	<u>Ratio of Total Net Assessed to Total Estimated Actual Value</u>
1995	\$ 890,082,560	\$ 8,900,825,600	10%
1994	876,001,840	8,760,018,400	10%
1993	823,978,920	8,239,789,200	10%
1992	766,883,420	7,668,834,200	10%
1991	693,237,260	6,932,372,600	10%
1990	654,592,590	6,545,925,900	10%
1989	637,993,030	6,379,930,300	10%
1988	628,178,760	6,281,787,600	10%
1987	627,768,820	6,277,688,200	10%
1986	639,644,860	6,396,448,600	10%

Information obtained from the Calcasieu Parish Tax Assessor

Calcasieu Parish Police Jury
Property Tax Millage Rates - Direct and Overlapping Governments (1)
(Per \$1,000 of Assessed Value)
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Calcasieu Parish Police Jury</u>	<u>Calcasieu Parish School Board</u>	<u>Parish Library</u>	<u>Law Enforcement</u>	<u>Fire Protection</u>	<u>Gravity Drainage</u>	<u>Community Centers</u>	<u>Airport and Harbor & Terminals</u>
1995	27.44	327.23	7.02	13.15	174.42	67.95	44.29	5.95
1994	25.94	346.03	7.12	12.15	171.57	68.15	49.13	5.95
1993	26.64	354.73	7.32	15.65	172.71	68.72	49.13	5.95
1992	28.66	333.05	7.37	14.54	168.78	61.68	42.18	5.60
1991	29.71	301.45	6.87	14.54	160.11	61.68	32.18	8.48
1990	24.97	303.95	7.07	14.54	161.26	65.87	29.57	8.82
1989	47.41	317.15	2.58	14.54	156.55	54.87	35.98	9.14
1988	43.41	200.11	2.58	13.45	136.80	53.45	33.94	8.35
1987	45.91	219.36	2.38	13.45	138.65	54.76	33.94	7.47
1986	44.26	269.27	2.38	11.13	78.01	34.94	29.08	7.58

- (1) Information obtained from Property Tax Rolls, except for Cities information which was obtained from city governments.
- (2) Includes the cities of Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

Table 5

<u>Water and Sewerage</u>	<u>Cities (2)</u>	<u>Other</u>	<u>Total</u>
108.86	61.89	8.31	846.51
105.40	62.56	9.81	863.81
118.35	60.57	7.34	887.11
116.61	60.57	6.83	845.87
125.75	60.42	6.83	808.02
112.40	54.66	6.75	789.86
122.60	61.22	6.83	828.87
100.12	81.15	26.24	699.60
102.51	62.48	26.24	707.15
82.37	65.09	21.15	645.26

Table 6

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 1995
(Unaudited)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1995 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Gulf States Utilities	Utility	\$ 60,734,970	6.82%
Conoco, Inc.	Refinery	53,038,620	5.96%
PPG Industries, Inc.	Chemical Plant	34,488,220	3.87%
Citgo Petroleum Corporation	Chemical Plant	27,396,580	3.08%
Vista Chemical Company	Chemical Plant	25,061,140	2.82%
Bellsouth Telecommunication	Utility	19,399,160	2.18%
Olin Corporation	Chemical Plant	12,113,640	1.36%
Himont U S A , Inc	Chemical Plant	11,847,780	1.33%
Calcasieu Marine National Bank	Financial Institution	9,065,320	1.02%
Colonial Pipeline Company	Oil Pipeline	<u>8,322,650</u>	<u>0.94%</u>
Total for principal taxpayers		261,468,080	29.38%
Total for all other taxpayers		<u>628,614,480</u>	<u>70.62%</u>
Total for all taxpayers		<u>\$ 890,082,560</u>	<u>100.00%</u>

Table 7

Calcasieu Parish Police Jury
Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collected</u>
1995	72,590	102,616
1994	109,731	147,026
1993	119,176	257,743
1992	445,006	529,854
1991	311,212	332,517
1990	335,952	339,020
1989	447,310	535,390
1988	507,655	262,748
1987	320,702	737,549
1986	365,888	458,531

Table 8

Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 1995
(Unaudited)

Assessed Valuations:		
Assessed value		\$ 629,994,770
Add back: exempt property		<u>260,087,790</u>
Total assessed value		<u>\$ 890,082,560</u>
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		\$ 89,008,256
Debt applicable to limitation:		
Total bonded debt	\$ 24,883,294	
Less: Special assessment bonds	248,980	
Revenue bonds	24,600,000	
Amount available for repayment of general obligation bonds	<u>-</u>	
Total debt applicable to limitation		<u>34,314</u>
Legal Debt Margin		<u>\$ 88,973,942</u>

Table 9

Calcasieu Parish Police Jury
 Ratio of Net General Obligation Debt
 To Assessed Value and Net General Obligation Debt Per Capita
 Last Ten Fiscal Years
 (Unaudited)

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1995	174,000	\$ 890,082,560	\$ 34,314	\$ -	34,314	0.00%	\$ 0
1994	172,200	876,001,840	37,597	-	37,597	0.00%	0
1993	171,900	823,978,820	40,567	-	40,567	0.00%	0
1992	169,644	766,883,420	78,303	21,399	56,904	0.01%	0
1991	168,134	654,592,590	407,723	205,458	202,265	0.03%	1
1990	173,500	637,993,030	818,987	383,787	435,200	0.07%	3
1989	170,566	628,178,760	1,188,860	457,909	730,951	0.12%	4
1988	171,032	627,768,820	1,539,577	994,824	544,753	0.09%	3
1987	175,500	639,644,860	1,873,137	779,585	1,093,552	0.17%	6
1986	176,800	629,203,320	2,193,541	826,261	1,367,280	0.22%	8

Table 10

Calcasieu Parish Police Jury
 Ratio of annual Debt Service Expenditures
 For General Bonded Debt to Total Expenditures
 Last Ten Years
 (Unaudited)

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1995	159,600	1,201,051	1,360,651	34,600,515	3.93%
1994	335,398	930,181	1,265,579	35,310,795	3.58%
1993	643,069	119,255	762,324	32,176,593	2.37%
1992	700,408	124,798	825,206	31,453,016	2.62%
1991	806,883	167,891	974,774	35,658,029	2.73%
1990	812,048	207,581	1,019,629	31,663,191	3.22%
1989	856,452	240,797	1,097,249	27,551,717	3.98%
1988	818,119	270,153	1,088,272	26,096,255	4.17%
1987	743,997	303,960	1,047,957	29,113,818	3.60%
1986	719,130	309,769	1,028,899	26,871,479	3.83%
1985	592,759	270,559	863,318	23,337,045	3.70%

(1) Includes General, Special Revenue and Debt Service Funds, excluding capital outlay expenditures.

Table 11

Calcasieu Parish Police Jury
 Computation of Direct and Overlapping Debt
 General Obligation Bonds
 December 31, 1995
 (Unaudited)

<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>
Calcasieu Parish Police Jury	\$ 34,314	100%	\$ 34,314
Calcasieu Parish Police Jury Discrete Component Units	24,968,298	100%	24,968,298
Calcasieu Parish School Board	68,812,070	100%	68,812,070
Cities (1)	<u>15,919,060</u>	100%	<u>15,919,060</u>
Total	<u>\$ 109,733,742</u>		<u>\$ 109,733,742</u>

(1) Includes the cities of Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

Table 12

Calcasieu Parish Police Jury
Demographic Statistics
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (1)</u>	<u>Number of School Age Children (2)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (1)</u>
1995	174,000	\$ 18,079	32.50	36,226	33,222	6.20
1994	172,200	13,656	32.20	36,806	33,740	7.40
1993	171,900	11,416	32.00	36,532	33,384	7.90
1992	169,644	11,233	31.50	36,845	32,833	8.60
1991	168,134	9,554	30.30	36,042	32,443	8.60
1990	173,500	12,461	30.00	34,811	32,092	7.00
1989	170,566	9,594	30.60	34,870	31,909	7.10
1988	171,032	10,792	30.30	35,440	32,700	9.90
1987	175,500	7,127	28.30	35,423	32,076	12.00
1986	176,800	10,416	30.20	35,990	32,952	14.40

(1) Census information was obtained from the local Chamber of Commerce

(2) Calcasieu Parish Schools Membership Report (end of school term)

Table 13

Calcasieu Parish Police Jury
 Property Value, Construction and Bank Deposits
 Last Ten Years
 (Unaudited)

<u>Fiscal Year</u>	<u>Commercial Construction (1)</u>		<u>Residential Construction (1)</u>		<u>Bank Deposits (2)</u>	<u>Property Value (3)</u>
	<u>Number of Units</u>	<u>Value</u>	<u>Number of Units</u>	<u>Value</u>		
1995	132	\$ 21,029,406	603	\$ 48,088,717	\$ 1,395,149,000	\$ 6,299,947,700
1994	148	20,533,093	574	46,112,080	1,369,000,000	6,221,088,200
1993	132	16,196,766	504	39,590,844	1,331,842,000	5,746,649,200
1992	97	6,303,189	489	32,350,605	1,557,500,000	6,939,172,100
1991	71	2,565,755	326	21,022,628	1,612,900,000	6,932,372,600
1990	86	2,732,143	339	20,364,533	1,490,100,000	6,545,925,900
1989	81	57,872,271	289	15,426,919	1,377,400,000	6,379,930,300
1988	89	39,872,350	244	13,076,562	1,783,497,420	6,281,787,600
1987	91	6,706,222	223	11,603,940	1,521,250,880	6,277,688,200
1986	64	3,985,656	266	11,781,500	1,296,227,546	6,396,448,600

(1) Source: Parish Planning and Development Office

(2) Includes all five banks in City of Lake Charles

(3) Source: Calcasieu Parish Tax Assessor

Table 14

Calcasieu Parish Police Jury
Miscellaneous Statistical Data
December 31, 1995
(Unaudited)

Date of incorporation	1840
Form of government	Police Jury system as provided by the general laws of the state
Area of square miles	1,086
Number of employees	879
Miles of parish roads:	
Paved road miles	795
Unpaved road miles	<u>410</u>
Total road miles	<u>1,205</u>
Number of bridges (estimate)	241
Parks and recreation:	
Number of parks	13
Park acreage (estimate)	213
Number of boat launching ramps	19
Public libraries:	
Number of library branches	13
Number of books	307,722
Annual circulation	724,767

Operating income (loss)	<u>829,274</u>	<u>829,274</u>	<u>659,200</u>	<u>(1,467,862)</u>
Nonoperating revenues (expenses):				
Ad valorem taxes	-	-	-	1,313,613
Intergovernmental revenues	-	-	-	44,727
Interest income	209,091	209,091	121,875	1,369,926
Interest expense	-	-	-	(1,702,930)
Gain (loss) on sale of investments	-	-	-	(42,798)
Miscellaneous revenue	11,607	11,607	29,939	845,436
Sale of scrap and assets	-	-	-	6,242
Other expenses	-	-	-	(7,028)
Total nonoperating revenues (expenses)	<u>220,698</u>	<u>220,698</u>	<u>151,814</u>	<u>1,827,118</u>
Net income (loss) before operating transfers	1,049,972	1,049,972	811,014	359,256
Operating transfers:				
Operating transfers in	40,000	40,000	71,567	-
Operating transfers to component units	-	-	-	(18,788)
Total operating transfers	<u>40,000</u>	<u>40,000</u>	<u>71,567</u>	<u>(18,788)</u>
Net income (loss) before extraordinary items	1,089,972	1,089,972	882,581	340,468
Amortization of contributed capital	-	-	-	111,349
Increase (decrease) in retained earnings	1,089,972	1,089,972	882,581	451,817
Retained earnings at beginning of year	890,568	890,568	7,987	45,531,254
Prior period adjustment	-	-	-	51,778
Retained earnings at end of year	<u>\$ 1,980,540</u>	<u>1,980,540</u>	<u>890,568</u>	<u>46,034,849</u>

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

CALCASIEU PARISH POLICE JURY

Combined Statement of Cash Flows - Proprietary Fund Type and Discretely Presented Component Units

For the fiscal year ended December 31, 1995
(With comparative totals for the fiscal year ended December 31, 1994)

	Totals		
	Internal Service Funds	Primary Government (Memorandum Only)	Component Units
	1995	1994	1995
Cash flows from operating activities:			
Operating income	829,274	659,200	(1,467,862)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	3,025,079
Miscellaneous revenues	11,607	29,939	22,318
Provision for bad debt	-	-	(605,307)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	12,367
(Increase) decrease in other assets	-	-	138,362
(Increase) decrease in other receivables	-	8,177	-
(Increase) decrease in inventory	-	-	6,058
(Increase) decrease in accrued interest receivable	(13,939)	(16,510)	109,146
(Increase) decrease in prepaid expense	-	-	(26,102)
(Increase) decrease in due from other funds	-	-	-
(Increase) decrease in due from component units	(5,229)	14,697	-
(Increase) decrease in mortgage loans receivable	-	-	2,505,059
Increase (decrease) in customer deposits	-	-	16,290
Increase (decrease) in accounts payable and other accrued expenses	1,762	13,847	(1,254,223)
Increase (decrease) in payroll and sales taxes payable	-	-	1,555
Increase (decrease) in due to other funds	44,343	-	-
Increase (decrease) in due to component units	147	-	-
Increase (decrease) in due to primary government	-	-	6,964
Increase (decrease) in liability for self-insurance claims	(318,966)	236,943	-
Increase (decrease) in accrued compensation	-	-	151
Total adjustments	(280,275)	287,093	3,957,717
Net cash (used) provided by operating activities	548,999	946,293	2,489,855
Cash flows from investing activities:			
Purchase of investments	(1,097,962)	(1,220,935)	(8,590,044)
Proceeds from maturities of investments	334,746	-	11,523,228
Interest income	209,091	121,875	1,369,397
Net cash (used) provided in investing activities	(554,125)	(1,099,060)	4,302,581

Cash flows from capital and related financing activities:				
Capital expenditures	-	-	-	(8,335,137)
Principal payments on bonds and certificates of indebtedness	-	-	-	(1,511,867)
Interest payments on bonds and certificates of indebtedness	-	-	-	(1,718,529)
Ad valorem taxes received	-	-	-	1,232,182
Intergovernmental revenue	-	-	-	638,828
Principal payments under capital lease	-	-	-	(475,735)
Proceeds from grant	-	-	-	736,654
Proceeds from sale of assets	-	-	-	9,657,350
Insurance proceeds	-	-	-	235,926
Perpetual servitude payment	-	-	-	<u>(8,000)</u>
Net cash flows (used) provided by capital and related financing activities	-	-	-	451,672
Cash flows from noncapital activities:				
Ad valorem taxes received	-	-	-	141,145
Notes receivable payments	-	-	-	(5,229)
Intergovernmental revenues	-	-	-	40,854
Operating transfers out	-	-	-	(18,788)
Operating transfers in	40,000	40,000	71,567	-
Principal payments on bonds	-	-	-	<u>(6,150,281)</u>
Net cash flows (used) provided by noncapital activities	40,000	40,000	71,567	<u>(5,992,299)</u>
Net increase (decrease) in cash and cash equivalents	34,874	34,874	(81,200)	1,251,809
Cash and cash equivalents at beginning of year	205,290	205,290	286,490	<u>6,694,374</u>
Cash and cash equivalents at end of year	240,164	240,164	205,290	7,946,183
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	-	-	-	<u>(1,191,552)</u>
Adjusted cash and cash equivalents - All Fund Types	\$ 240,164	240,164	205,290	<u>6,754,624</u>

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

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

	Governmental Fund Types										
	Parish	Fire Protection District								No. 1 of Ward 6	
		No. 1 of Ward 1	No. 2 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		
Assets and other debits											
Assets:											
Cash and cash equivalents	\$ 449,112	53,191	34,362	78,977	78,423	65,388	19,789	219	119,290		
Investments	2,387,217	73,401	55,823	602,017	460,743	132,296	38,485	-	455,392		
Receivables (net of allowances for uncollectibles):											
Taxes	4,171,805	213,503	102,036	580,382	410,248	62,692	67,693	48,491	236,930		
Accounts	-	-	-	-	-	-	-	-	-		
Special assessments	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-		
Mortgage loans	-	-	-	-	-	-	-	-	-		
Interest receivable	32,416	780	356	6,820	4,748	1,405	108	-	4,834		
Prepaid items	-	-	-	-	-	-	-	-	-		
Due from other governmental units	41,499	12,232	4,744	17,051	4,596	2,891	815	-	3,670		
Due from primary government	2,683	-	-	-	-	-	-	-	-		
Deferred financing costs	-	-	-	-	-	-	-	-	-		
Inventory	-	-	-	-	-	-	-	-	-		
Restricted assets:											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-		
Other restricted assets	-	-	-	-	-	-	-	-	-		
Fixed assets (net, where applicable, of accumulated depreciation)	11,731,203	1,371,769	459,566	911,431	839,021	113,997	728,694	-	1,862,219		
Other assets	-	-	-	-	-	-	-	-	-		
Other debits:											
Amount available in debt service funds	1,122,811	62,965	66,850	117,284	187,734	9,631	49,912	-	92,347		
Amount to be provided for retirement of general long-term debt	9,644,398	560,035	109,156	662,716	482,266	362	270,088	-	946,520		
Total assets and other debits	\$ 29,583,144	2,347,876	832,893	2,976,678	2,467,779	388,669	1,175,584	48,710	3,721,202		

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	119,692	3,530	2,131	1,632	30,834	-	4,464	-	11,474
Payroll taxes		-	-	-	-	-	-	-	-	-
Accrued interest payable		-	-	-	-	-	-	-	-	-
Accrued liabilities		72,307	3,685	538	538	4,969	-	-	-	1,118
Deductions from ad valorem taxes receivable - retirement system		-	-	-	-	-	-	-	-	-
Due to other governmental units		-	-	-	-	-	-	-	-	-
Due to primary government		-	-	-	-	-	-	-	1,760	-
Deferred revenues		4,201,462	215,896	103,040	585,542	412,121	63,373	68,432	48,709	237,731
Notes payable		-	-	-	-	-	-	-	-	-
Liability for self-insurance funds short-term		-	-	-	-	-	-	-	-	-
Capital lease		-	-	-	-	-	-	-	-	-
Retainage payable		-	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-	-
General obligation bonds payable		10,690,000	623,000	175,000	780,000	670,000	10,000	320,000	-	1,038,000
Revenue bonds payable		-	-	-	-	-	-	-	-	-
Special assessment debt		-	-	-	-	-	-	-	-	-
Compensated absences payable		77,209	-	1,006	-	-	-	-	-	867
Other liabilities		-	-	-	-	-	-	-	-	-
Total liabilities		<u>15,160,670</u>	<u>846,111</u>	<u>281,715</u>	<u>1,367,712</u>	<u>1,117,924</u>	<u>73,373</u>	<u>392,896</u>	<u>50,469</u>	<u>1,289,190</u>
Equity and other credits:										
Investment in general fixed assets		11,731,203	1,371,769	459,566	911,431	839,021	113,997	728,694	-	1,862,219
Contributed capital		-	-	-	-	-	-	-	-	-
Retained earnings:		-	-	-	-	-	-	-	-	-
Reserved		-	-	-	-	-	-	-	-	-
Unreserved		-	-	-	-	-	-	-	-	-
Fund balances:		-	-	-	-	-	-	-	-	-
Reserved for restricted purposes		-	-	-	-	-	-	-	-	-
Reserved for debt service		1,122,811	62,965	66,850	117,284	187,734	9,631	49,912	-	92,347
Reserved for prepaid items		-	-	-	-	-	-	-	-	-
Unreserved - designated		-	-	-	-	10,622	-	-	-	-
Unreserved - undesignated		1,568,460	67,031	24,762	580,251	312,478	191,668	4,082	(1,759)	477,446
Total equity and other credits		<u>14,422,474</u>	<u>1,501,765</u>	<u>551,178</u>	<u>1,608,966</u>	<u>1,349,855</u>	<u>315,296</u>	<u>782,688</u>	<u>(1,759)</u>	<u>2,432,012</u>
Total liabilities, equity and other credits		<u>\$ 29,583,144</u>	<u>2,347,876</u>	<u>832,893</u>	<u>2,976,678</u>	<u>2,467,779</u>	<u>388,669</u>	<u>1,175,584</u>	<u>48,710</u>	<u>3,721,202</u>

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

	Governmental Fund Types								
	Fire Protection District				Gravity Drainage District				
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 7 of Ward 7	No. 8 of Ward 8
Assets and other debits									
Assets:									
Cash and cash equivalents	\$ 206,722	85,617	63,789	48,057	232,718	2,577,748	57,594	93,838	66,158
Investments	-	92,590	41,370	18,386	3,218,961	-	187,165	31,869	-
Receivables (net of allowances for uncollectibles):									
Taxes	143,978	290,073	133,393	99,315	1,048,263	1,567,886	198,652	135,685	228,876
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	621	1,450	939	648	-	4,245	2,497	810	-
Prepaid items	-	-	-	-	33,330	-	-	-	-
Due from other governmental units	3,141	1,705	13,085	2,966	81,935	36,105	6,226	2,317	3,196
Due from primary government	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	959,967	773,154	378,062	150,407	7,918,680	1,074,383	300,211	342,883	255,521
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	87,724	74,697	-	-	-	-	-	30,000	-
Amount to be provided for retirement of general long-term debt	100,053	819,215	1,323	47,427	-	-	7,078	12,904	128,620
Total assets and other debits	\$ 1,502,206	2,138,501	631,961	367,206	12,533,887	5,260,367	759,423	650,306	682,371

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

	Governmental Fund Types									
	Calcasieu Parish Communications	Community Center and Playground District				Niblett's Bluff Park Commission	Calcasieu Parish		Clerk of Court	
		Recreation District #1	No. 4 of Ward 1	No. 2 of Ward 4	No. 1 of Ward 6		No. 3 of Ward 7	Sheriff		Parish
Assets and other debits										
Assets:										
Cash and cash equivalents	\$ 85,875	68,763	21,925	2,491,758	93,438	79,110	21,461,140	1,807,652		
Investments	914,078	923,313	-	-	-	-	557,612	2,353,110		
Receivables (net of allowances for uncollectibles):										
Taxes	-	1,081,652	64,306	2,957,637	73,346	140,052	522,365	-		77,191
Accounts	-	-	-	-	-	-	-	-		-
Special assessments	-	-	-	-	-	-	866,393	-		-
Other	-	-	-	-	-	-	-	-		-
Mortgage loans	-	-	-	-	-	-	-	-		-
Interest receivable	8,885	13,755	-	12,895	-	-	1,065	-		-
Prepaid items	-	-	-	10,535	-	-	-	-		-
Due from other governmental units	-	506,843	7,089	78,453	3,364	6,950	231,768	-		-
Due from primary government	-	-	-	-	-	-	-	-		-
Deferred financing costs	-	-	-	-	-	-	-	-		-
Inventory	-	-	-	48,518	-	-	132,982	-		-
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-		-
Other restricted assets	-	-	-	-	-	-	-	-		-
Fixed assets (net, where applicable, of accumulated depreciation)	409,887	2,838,027	784,156	18,948,668	471,343	638,019	8,804,781	579,495		-
Other assets										
Other debits:										
Amount available in debt service funds	-	-	-	1,137,536	-	-	89,138	-		-
Amount to be provided for retirement of general long-term debt	3,693	5,350	-	4,967,464	-	-	9,310,943	46,842		-
Total assets and other debits	\$ 1,422,418	5,437,703	877,476	30,653,464	641,491	864,131	41,978,187	4,864,297		-

	\$	7,142	168,416	7,568	130,262	638	4,465	2,663	339,335	68,051
Liabilities and fund balances										
Liabilities:										
Accounts payable										
Payroll taxes							1,047			
Accrued interest payable										
Accrued liabilities	15,948	14,225			132,267			2,638		
Deductions from ad valorem taxes receivable - retirement system						2,317	4,507			
Due to other governmental units		94			506,843				1,708,523	
Due to primary government										
Deferred revenues			1,590,888							
Notes payable										
Liability for self-insurance funds short-term									194,218	
Capital lease										
Retainage payable			64,873		150,739					
Liabilities payable from restricted assets										
General obligation bonds payable					6,105,000					
Revenue bonds payable									9,000,000	
Special assessment debt										
Compensated absences payable	3,693	5,350							400,081	46,849
Other liabilities										3,097,936
Total liabilities	26,783	1,843,846	7,568	7,025,111	2,955	10,019	5,301	11,642,157	3,212,836	
Equity and other credits:										
Investment in general fixed assets	409,887	2,838,027	784,156	18,948,668	471,343	638,019	603,166	8,784,811	579,495	
Contributed capital								1,000,000		
Retained earnings:										
Reserved										
Unreserved								273,212		
Fund balances:										
Reserved for restricted purposes	13,964			48,518						
Reserved for debt service				1,137,536						
Reserved for prepaid items				10,535					1,065	
Unreserved - designated									8,442,646	
Unreserved - undesignated	971,784	755,830	85,752	3,483,096	167,193	216,093	300,685	11,834,296	1,071,966	
Total equity and other credits	1,395,635	3,593,857	869,908	23,628,353	638,536	854,112	903,851	30,336,030	1,651,461	
Total liabilities, equity and other credits	\$ 1,422,418	\$ 5,437,703	\$ 877,476	\$ 30,653,464	\$ 641,491	\$ 864,131	\$ 909,152	\$ 41,978,187	\$ 4,864,297	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

	Governmental Fund Types							
	Calcasieu Parish Assessment District	District Attorney of the 14th Judicial District	The 14th and 38th Judicial District Indigent Defender Board	The 14th Judicial District Court Judicial Expense Fund	The 14th Judicial District Court Child Support Fund	Sewer District No. 12 of Ward 4	Southwest L.A. Convention and Visitors Bureau	Industrial Development Board of Calcasieu Parish
Assets and other debits								
Assets:								
Cash and cash equivalents	\$ 24,442	971,352	331,365	5,506	104,658	35,361	99,005	66,738
Investments	-	758,186	-	-	155,413	19,163	-	-
Receivables (net of allowances for uncollectibles):								
Taxes	882,937	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	67,665	-	-
Other	1,695	21,202	38,951	-	1,061	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	-	3,662	19	-	1,755	215	-	-
Prepaid items	-	-	-	-	75,290	-	-	-
Due from other governmental units	72,454	35,469	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	1,142,860	-	-	-	-	440,521	-
Other restricted assets	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	189,662	641,544	103,804	-	63,346	-	178,497	-
Other assets	-	-	-	-	-	-	-	-
Other debits:								
Amount available in debt service funds	-	-	-	-	-	58,248	-	-
Amount to be provided for retirement of general long-term debt	-	-	1,713	-	-	37,152	-	-
Total assets and other debits	\$ 1,171,190	3,574,275	475,852	5,506	401,523	217,804	718,023	66,738

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

Assets and other debits	Proprietary Fund Types							
	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4	No. 7 of Ward 6 & 4
\$	308,469	15,198	302,305	41,146	35,412	33,104	156,147	1,163
Cash and cash equivalents	-	129,886	398,820	-	-	-	139,701	-
Investments	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles):	-	-	-	-	-	-	-	-
Taxes	-	72,509	1,045	-	-	78,649	-	-
Accounts	157,236	34,850	44,849	13,498	30,556	63,369	32,757	32,870
Special assessments	-	-	-	-	-	-	-	-
Other	-	250	9,522	781	-	28,508	17,447	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	-	1,332	5,709	-	443	-	-	201
Prepaid items	8,712	2,317	3,231	3,042	10,244	1,979	4,635	6,052
Due from other governmental units	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-
Inventory	31,665	-	-	-	-	9,008	-	-
Restricted assets:								
Cash and cash equivalents	554,657	35,079	331,551	8,920	51,007	696,153	38,339	464,844
Other restricted assets	-	48,949	-	-	169,933	467,890	98,379	-
Fixed assets (net, where applicable, of accumulated depreciation)	3,795,886	1,317,894	3,253,230	467,953	905,897	5,766,834	2,264,725	2,293,860
Other assets	47,048	320	150	-	2,400	-	-	162,662
Other debits:								
Amount available in debt service funds	-	-	295,848	-	-	-	201,377	-
Amount to be provided for retirement of general long-term debt	-	-	379,152	-	-	-	88,623	-
Total assets and other debits	\$ 4,903,673	1,658,584	5,025,412	535,340	1,205,892	7,145,494	3,042,130	2,961,652

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	8,688	8,710	8,587	1,212	4,959	8,472	19,033	9,081	
Payroll taxes		4,063	-	4,369	636	2,845	2,116	3,585	4,380	
Accrued interest payable		69,931	-	-	47,125	-	-	-	-	
Accrued liabilities		-	3,982	2,049	1,944	5,737	4,085	1,226	8,166	
Deductions from ad valorem taxes receivable - retirement system		-	-	-	-	-	-	-	-	
Due to other governmental units		775,607	9,232	-	-	-	26,162	-	-	
Due to primary government		-	-	-	-	-	-	6,967	-	
Deferred revenues		-	-	-	-	-	-	-	-	
Notes payable		-	-	-	-	-	-	-	-	
Liability for self-insurance funds short-term		-	-	-	-	-	-	-	-	
Capital lease		-	-	-	-	-	-	-	-	
Retainage payable		-	-	-	-	-	-	-	-	
Liabilities payable from restricted assets		77,990	36,470	150,390	8,920	67,443	299,581	42,373	74,449	
General obligation bonds payable		790,000	89,298	675,000	-	-	1,105,000	290,000	258,000	
Revenue bonds payable		1,854,000	354,188	2,223,348	355,000	917,789	4,231,478	1,448,155	1,025,000	
Special assessment debt		-	-	-	-	-	-	-	-	
Compensated absences payable		-	-	-	-	-	-	-	-	
Other liabilities		-	-	-	-	-	-	-	-	
Total liabilities		3,580,272	501,880	3,063,743	414,837	998,773	5,676,824	1,811,332	1,372,076	
Equity and other credits:										
Investment in general fixed assets		-	-	-	-	-	-	-	-	
Contributed capital		-	1,194,700	1,177,751	107,765	-	-	915,086	810,070	
Retained earnings:										
Reserved		1,459,020	29,907	164,268	-	(14,292)	613,380	64,096	65,830	
Unreserved		(135,626)	(67,903)	323,802	12,738	221,411	855,220	50,232	706,676	
Fund balances:										
Reserved for restricted purposes		-	-	-	-	-	-	-	-	
Reserved for debt service		-	-	295,848	-	-	-	201,377	-	
Reserved for prepaid items		-	-	-	-	-	-	-	-	
Unreserved - designated		-	-	-	-	-	-	-	-	
Unreserved - undesignated		-	-	-	-	-	-	-	-	
Total equity and other credits		1,323,394	1,156,704	1,961,662	120,503	207,112	1,468,600	1,230,791	1,582,576	
Total liabilities, equity and other credits		\$ 4,903,673	1,658,584	5,025,412	535,340	1,205,882	7,145,494	3,042,130	2,961,652	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1995

Assets and other debits	Proprietary Fund Types						Totals
	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District	West Calcasieu Cameron Hospital		
Assets:							
Cash and cash equivalents	\$ 1,629,268	3,099	3	753,898	1,156,175		36,709,612
Investments	15,924,980	-	-	-	99,160		30,169,137
Receivables (net of allowances for uncollectibles):							
Taxes	-	24,566	-	255,593	-		15,998,449
Accounts	8,466	-	-	61,147	7,948,885		8,505,674
Special assessments	-	-	-	-	-		67,665
Other	-	-	-	-	-		985,810
Mortgage loans	20,379,702	-	-	-	-		20,379,702
Interest receivable	154,620	-	-	-	64,246		330,414
Prepaid items	-	-	-	11,505	125,890		297,827
Due from other governmental units	-	9,232	-	93,057	371,209		1,661,012
Due from primary government	-	-	-	-	-		2,683
Deferred financing costs	706,384	-	-	-	-		706,384
Inventory	-	-	-	-	611,144		833,317
Restricted assets:							
Cash and cash equivalents	-	1,115	-	-	137,572		3,902,618
Other restricted assets	-	98,459	-	-	13,642,106		14,525,716
Fixed assets (net, where applicable, of accumulated depreciation)	232,502	4,844,131	574,626	9,400,809	21,803,851		122,347,761
Other assets	1,149	5,229	-	-	83,643		302,601
Other debits:							
Amount available in debt service funds	-	-	-	-	-		3,684,102
Amount to be provided for retirement of general long-term debt	-	-	-	-	-		28,633,107
Total assets and other debits	\$ 39,037,071	4,985,831	574,629	10,576,009	46,043,881		290,043,591

Liabilities and fund balances	
Liabilities:	
Accounts payable	1,769,882
Payroll taxes	32,349
Accrued interest payable	1,075,232
Accrued liabilities	1,333,850
Deductions from ad valorem taxes receivable - retirement system	20,134
Due to other governmental units	3,026,461
Due to primary government	27,590
Deferred revenues	9,468,135
Notes payable	492,401
Liability for self-insurance funds short-term	194,218
Capital lease	1,695,801
Retainage payable	326,461
Liabilities payable from restricted assets	757,616
General obligation bonds payable	24,968,298
Revenue bonds payable	63,337,967
Special assessment debt	95,400
Compensated absences payable	562,801
Other liabilities	3,822,912
Total liabilities	<u>113,007,508</u>
Equity and other credits:	
Investment in general fixed assets	65,188,993
Contributed capital	18,816,023
Retained earnings:	
Reserved	12,043,800
Unreserved	33,991,049
Fund balances:	
Reserved for restricted purposes	1,097,489
Reserved for debt service	3,602,465
Reserved for prepaid items	120,220
Unreserved - designated	13,082,281
Unreserved - undesignated	29,093,763
Total equity and other credits	<u>177,036,083</u>
Total liabilities, equity and other credits	<u>290,043,591</u>

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

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995

Parish	Fire Protection District							
	No. 1 of Ward 1	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	
Revenues:								
Taxes:								
Ad valorem	\$ 4,248,980	211,023	101,395	554,536	392,136	56,244	79,292	232,699
Sales	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	22,217	3,726	32,417	13,854	12,263	5,507	10,364
Special assessments levied	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	145,484	37,684	14,231	51,154	13,789	8,674	2,446	11,009
Charges for services	27,112	-	-	-	480	800	-	-
Fines and forfeitures	46,459	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	-
Interest earned on investments	241,396	11,449	6,879	54,973	33,649	11,567	4,670	36,089
Sale of assets	-	-	-	-	-	-	-	-
Miscellaneous revenues	11,389	1,472	-	23	12,457	-	150	1,516
Total revenues	4,720,820	283,852	126,231	693,103	466,365	89,548	92,065	291,677

Expenditures

Current:

Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	1,760	-
Public safety	-	197,423	50,408	524,721	216,895	49,800	58,714	-	137,848
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	3,140,546	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-
Capital outlay	1,454,680	-	-	1,025	-	-	-	-	77,464

Debt service:									
Principal retirement	415,000	43,000	50,000	50,000	136,000	5,000	21,000	-	80,000
Interest and fiscal charges	781,225	33,861	12,320	38,267	32,720	1,284	17,400	-	53,353
Other expenditures	37,673	-	-	-	-	-	-	-	-
Total expenditures	<u>5,829,124</u>	<u>274,284</u>	<u>112,728</u>	<u>614,013</u>	<u>385,615</u>	<u>56,084</u>	<u>97,114</u>	<u>1,760</u>	<u>348,665</u>
Excess (deficiency) of revenues over (under) expenditures									
	<u>(1,108,304)</u>	<u>9,568</u>	<u>13,503</u>	<u>79,090</u>	<u>80,750</u>	<u>33,464</u>	<u>(5,049)</u>	<u>(1,759)</u>	<u>(56,988)</u>
Other financing sources (uses):									
Operating transfers from component units	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses									
	<u>(1,108,304)</u>	<u>9,568</u>	<u>13,503</u>	<u>79,090</u>	<u>80,750</u>	<u>33,464</u>	<u>(5,049)</u>	<u>(1,759)</u>	<u>(56,988)</u>
Fund balance at beginning of year	3,952,340	120,428	78,109	618,445	430,084	167,835	59,043	-	640,176
Prior period adjustment	<u>(152,765)</u>	-	-	-	-	-	-	-	<u>(13,325)</u>
Fund balance at end of year	<u>\$ 2,691,271</u>	<u>129,996</u>	<u>91,612</u>	<u>697,535</u>	<u>510,834</u>	<u>201,299</u>	<u>53,994</u>	<u>(1,759)</u>	<u>569,793</u>

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995

	Fire Protection District		Gravity Drainage District							
	No. 1 of	No. 2 of	No. 8 of	No. 9 of	No. 4 of	No. 5 of	No. 6 of	No. 2 of	No. 7 of	
	Ward 7	Ward 8	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5 & 6	Ward 7	Ward 8	
Revenues:										
Taxes:										
Ad valorem	\$ 143,765	210,885	126,747	98,718	1,001,968	1,553,129	193,744	134,285	222,584	-
Sales	-	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	5,579	8,004	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-	-
Licenses and permits	3,070	5,115	39,254	36,650	1,554,092	34,918	18,679	6,950	13,196	-
Intergovernmental revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	27	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest received on assessments	7,926	15,664	9,233	6,215	172,516	114,470	16,968	9,244	4,230	8,310
Interest earned on investments	-	-	-	-	3,548	-	-	-	-	-
Sale of assets	-	-	-	-	-	6,105	-	-	-	-
Miscellaneous revenues	242	-	-	-	-	-	-	-	-	-
Total revenues	160,582	239,695	175,234	141,583	2,732,124	1,708,622	229,391	150,479	248,320	-

Expenditures										
Current:										
Judicial	-	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	100,739	91,935	168,378	102,101	944,420	877,435	211,430	103,887	136,591	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	37,927	1,823,422	203,746	-	-	-	48,352
Capital outlay	153,872	-	-	-	-	-	-	-	-	-

Debt service:													
Principal retirement	25,000	110,000	-	-	-	-	-	-	15,000	-	-	33,373	
Interest and fiscal charges	5,330	41,735	-	-	-	-	-	-	2,991	-	-	6,123	
Other expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>284,941</u>	<u>243,670</u>	<u>168,378</u>	<u>140,028</u>	<u>2,767,842</u>	<u>1,081,181</u>	<u>211,430</u>	<u>17,961</u>	<u>28,601</u>	<u>121,878</u>	<u>224,432</u>		
Excess (deficiency) of revenues over (under) expenditures	(124,352)	(3,975)	6,856	1,555	(35,718)	627,441	17,961					23,881	
Other financing sources (uses):													
Operating transfers from component units	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-	-	48,352	-
Loan proceeds	<u>100,053</u>	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>100,053</u>	-	-	-	-	-	-	-	-	-	-	48,352	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(24,306)	(3,975)	6,856	1,555	(35,718)	627,441	17,961		28,601			72,233	
Fund balance at beginning of year	368,752	182,115	105,261	64,155	3,506,591	3,459,810	218,308		84,596			217,185	
Prior period adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 344,446</u>	<u>178,140</u>	<u>112,117</u>	<u>65,710</u>	<u>3,470,873</u>	<u>4,087,251</u>	<u>236,269</u>	<u>113,197</u>	<u>289,418</u>	<u>289,418</u>			

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995

	Calcasieu Parish Communications	Recreation	Community Center and Playground District				Niblett's Bluff Park Commission	Calcasieu Parish Sheriff	Calcasieu Parish Clerk of Court
			No. 4 of Ward 1	No. 2 of Ward 4	No. 1 of Ward 6	No. 3 of Ward 7			
\$	-	1,666,038	64,306	2,329,894	72,165	140,686	102,950	7,506,412	-
Taxes:									
Ad valorem	-	-	-	-	-	-	-	5,845,096	-
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	53,748
Intergovernmental revenues	-	-	21,267	78,453	3,288	6,792	6,950	1,487,865	-
Charges for services	1,034,714	24,735	4,155	722,105	3,264	10,552	68,965	4,177,473	2,487,310
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Interest earned on investments	39,773	87,505	927	161,786	2,888	2,891	8,336	484,837	68,396
Sale of assets	-	9,638	-	-	-	-	-	-	-
Miscellaneous revenues	623	676	7,527	32,797	21	6,954	1,012	1,713,154	-
Total revenues	1,075,110	1,788,592	98,182	3,325,035	81,626	167,875	188,213	21,214,837	2,602,454

Revenues:

Taxes:

Ad valorem
Sales
Other taxes, penalties and interest
Special assessments levied
Licenses and permits
Intergovernmental revenues
Charges for services
Fines and forfeitures
Interest received on assessments
Interest earned on investments
Sale of assets
Miscellaneous revenues
Total revenues

Expenditures

Current:

Judicial
Finance and administrative
Other general government
Public safety
Public works
Health and welfare
Culture and recreation
Economic development and assistance
Capital outlay

Debt service:										
Principal retirement	-	-	-	670,000	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	338,547	-	-	-	-	176,560	-
Other expenditures	-	-	-	-	-	-	-	-	-	-
Total expenditures	650,179	1,439,620	105,881	5,969,348	71,225	138,282	124,906	19,118,301	2,431,360	-
Excess (deficiency) of revenues over (under) expenditures	424,931	348,972	(7,692)	(2,644,313)	10,401	29,586	63,307	2,096,536	178,094	-
Other financing sources (uses):										
Operating transfers from component units	-	-	-	-	-	-	-	-	13,778	-
Operating transfers to primary government	(13,000)	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	9,000,000	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(13,000)	-	-	-	-	-	-	9,013,778	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	411,931	348,972	(7,699)	(2,644,313)	10,401	29,586	63,307	11,110,314	178,094	-
Fund balance at beginning of year	573,817	451,691	111,798	7,323,998	156,792	186,507	237,378	9,167,693	893,872	-
Prior period adjustment	-	(44,833)	(18,347)	-	-	-	-	-	-	-
Fund balance at end of year	\$ 985,748	755,830	85,752	4,679,685	167,193	216,093	300,685	20,278,007	1,071,966	-

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995

	Calcasieu Parish Assessment District	District Attorney of the 14th Judicial District	The 14th and 38th		The 14th Judicial		The 14th Judicial		Sewer District 12 of Ward 4	Southwest La. Convention and Visitors Bureau
			Judicial Districts Indigent Defender Board	Judicial Expense Fund	District Court Child Support Fund	District Court Judicial Expense Fund				
Revenues:										
Taxes:										
Ad valorem	\$ 900,300	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-	757,657
Special assessments levied	-	-	-	-	-	-	-	21,264	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	72,454	228,793	299,767	-	-	-	-	-	-	90,690
Charges for services	31,606	231,467	2,835	124,705	251,231	-	-	-	-	-
Fines and forfeitures	-	469,399	688,968	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	16,727	-	-
Interest earned on investments	14,339	61,855	8,241	-	7,808	-	-	2,112	14,174	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	32,936	19,649	-	-	1,256	-	-	-	-	5,700
Total revenues	1,051,635	1,011,163	999,811	124,705	260,295	40,103	868,221			

Expenditures

Current:										
Judicial	-	-	856,817	-	151,553	-	-	-	-	-
Finance and administrative	-	-	-	-	-	1,608	-	-	-	-
Other general government	1,124,270	764,046	-	350	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	760	-	-	-	-
Health and welfare	-	84,664	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	-	-	585,696
Capital outlay	4,724	115,632	8,627	-	15,045	-	-	-	-	24,897

Debt service:									
Principal retirement	-	-	2,639	-	-	10,600	-	-	-
Interest and fiscal charges	8,541	-	271	-	-	6,018	-	-	-
Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,137,535</u>	<u>964,342</u>	<u>868,354</u>	<u>350</u>	<u>166,598</u>	<u>18,986</u>	<u>610,593</u>		
Excess (deficiency) of revenues over (under) expenditures	<u>(85,900)</u>	<u>46,821</u>	<u>131,457</u>	<u>124,355</u>	<u>93,697</u>	<u>21,117</u>	<u>257,628</u>		
Other financing sources (uses):									
Operating transfers from component units	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	(124,000)	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(124,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(85,900)</u>	<u>46,821</u>	<u>131,457</u>	<u>355</u>	<u>93,697</u>	<u>21,117</u>	<u>257,628</u>		
Fund balance at beginning of year	<u>625,952</u>	<u>2,174,129</u>	<u>220,824</u>	<u>5,151</u>	<u>240,423</u>	<u>37,131</u>	<u>280,260</u>		
Prior period adjustment	-	-	-	-	-	-	-		
Fund balance at end of year	<u>\$ 540,052</u>	<u>2,220,950</u>	<u>352,281</u>	<u>5,506</u>	<u>334,120</u>	<u>58,248</u>	<u>537,888</u>		

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1995

	Industrial Development Board of Calcasieu Parish	Waterworks		Waterworks District No. 11 of Ward 4	Airport Authority District #1	Totals
		District No. 8 of Wards 3 & 8	District No. 11 of Ward 4			
Revenues:						
Taxes:						
Ad valorem	\$ -	175,564	51,129	-	-	22,571,574
Sales	-	-	-	-	-	5,845,096
Other taxes, penalties and interest	-	-	-	-	-	871,588
Special assessments levied	-	-	-	-	-	21,264
Licenses and permits	-	-	-	-	-	53,748
Intergovernmental revenues	-	3,151	-	549,983	-	4,845,848
Charges for services	16,750	-	-	-	-	9,220,286
Fines and forfeitures	-	-	-	-	-	1,204,826
Interest received on assessments	-	-	-	-	-	16,727
Interest earned on investments	-	7,288	7,561	-	-	1,737,856
Sale of assets	-	-	-	-	-	21,496
Miscellaneous revenues	-	-	-	-	-	1,855,666
Total revenues	16,750	186,003	58,690	549,983	-	48,265,975

	Industrial Development Board of Calcasieu Parish	Waterworks		Waterworks District No. 11 of Ward 4	Airport Authority District #1	Totals
		District No. 8 of Wards 3 & 8	District No. 11 of Ward 4			
Expenditures						
Current:						
Judicial	-	-	-	-	-	1,008,370
Finance and administrative	-	-	-	-	-	1,608
Other general government	-	-	-	-	-	4,815,569
Public safety	-	-	-	-	-	18,314,031
Public works	-	-	-	-	-	2,545,002
Health and welfare	-	-	-	-	-	84,664
Culture and recreation	-	-	-	-	-	6,718,980
Economic development and assistance	-	-	-	-	-	585,696
Capital outlay	-	-	-	558,390	-	10,002,680

Debt service:					
Principal retirement	-	-	15,000	-	1,681,612
Interest and fiscal charges	-	24,731	29,720	-	1,610,997
Other expenditures	5	-	-	-	37,678
Total expenditures	5	24,731	44,720	558,390	47,406,887
Excess (deficiency) of revenues over (under) expenditures	16,745	161,272	13,970	(8,407)	859,088
Other financing sources (uses):					
Operating transfers from component units	-	-	-	5,010	18,788
Operating transfers to primary government	-	-	-	-	(137,000)
Bond proceeds	-	-	-	-	9,000,000
Proceeds from capital lease	-	-	-	-	48,352
Loan proceeds	-	-	-	-	100,053
Total other financing sources (uses)	-	-	-	5,010	9,030,193
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	16,745	161,272	13,970	(3,397)	9,889,281
Fund balance at beginning of year	49,993	134,576	187,407	63,757	37,396,382
Prior period adjustment	-	-	-	(60,105)	(289,445)
Fund balance at end of year	\$ 66,738	295,848	201,377	255	46,996,218

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

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units

For the fiscal year ended December 31, 1995

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4	No. 7 of Wards 6 & 4
Operating revenues:								
Charges for services	\$ 1,011,611	253,691	439,858	107,810	316,237	713,991	355,648	317,519
Interest earned on investments	-	-	-	-	-	-	-	-
Mortgage loans interest income	-	-	-	-	-	-	-	-
Mortgage-backed securities interest income	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total operating revenues	1,011,611	253,691	439,858	107,810	316,237	713,991	355,648	317,519
Operating expenses:								
Personal services	261,495	100,688	97,225	16,597	92,906	206,608	100,334	80,148
Materials and supplies	42,966	26,756	29,682	9,736	9,802	57,953	45,364	32,680
Repairs and maintenance	51,839	12,670	9,988	20,318	12,996	11,213	12,305	5,206
General and administrative	206,789	69,912	72,084	30,470	80,910	76,325	45,499	53,197
Depreciation	246,652	65,596	108,786	16,696	46,490	196,927	69,665	95,417
Mortgage servicing fees	-	-	-	-	-	-	-	-
Mortgage insurance	-	-	-	-	-	-	-	-
Mortgage credit certificate program expenses	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Amortization of deferred charges	-	-	-	-	-	-	-	-
Provision for bad debt	1,677	-	3,035	-	410	320	2,412	-
Premium payments	-	-	-	-	-	-	-	-
Benefit payments	-	-	-	-	-	-	-	-
Total operating expenses	811,418	275,622	320,800	93,817	243,514	549,346	275,579	266,648
Operating income (loss)	200,193	(21,931)	119,058	13,993	72,723	164,645	80,069	50,871

Nonoperating revenues (expenses):									
Ad valorem taxes	221,017	85,010	65,413	-	-	537,796	25,401	33,011	
Intergovernmental revenues	-	19,957	-	-	-	6,561	-	5,143	
Interest income	11,471	5,416	19,574	597	6,327	4,905	4,794	9,619	
Interest expense	(236,962)	(22,493)	(175,631)	(22,044)	(52,407)	(489,164)	(96,622)	(88,391)	
Gain (loss) on sale of investments	-	-	-	-	-	-	-	-	
Miscellaneous revenue	18,945	2,391	262	15,763	3,111	3,634	1,532	1,464	
Sale of scrap and assets	-	-	-	-	-	-	-	882	
Other expenses	-	-	-	-	-	-	-	-	
Total nonoperating revenues (expenses)	<u>14,471</u>	<u>90,281</u>	<u>(90,382)</u>	<u>(5,684)</u>	<u>(42,262)</u>	<u>63,732</u>	<u>(64,825)</u>	<u>(38,272)</u>	
Net income (loss) before operating transfers	214,664	68,350	28,676	8,309	29,754	228,377	15,174	12,599	
Operating transfers:									
Operating transfers to component units	-	-	-	-	-	-	-	-	
Net income (loss)	214,664	68,350	28,676	8,309	29,754	228,377	15,174	12,599	
Amortization of contributed capital	-	-	36,596	2,315	-	-	23,704	27,050	
Increase (decrease) in retained earnings	214,664	68,350	65,272	10,624	29,754	228,377	38,878	39,649	
Retained earnings at beginning of year	1,108,730	(106,346)	422,798	2,114	177,365	1,240,223	75,450	674,538	
Prior period adjustment	-	-	-	-	-	-	-	58,312	
Retained earnings at end of year	<u>\$ 1,323,394</u>	<u>(37,996)</u>	<u>488,070</u>	<u>12,738</u>	<u>207,112</u>	<u>1,468,600</u>	<u>114,328</u>	<u>772,506</u>	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units

For the fiscal year ended December 31, 1995

	Calcasieu		West		Totals
	Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	
Operating revenues:					
Charges for services	\$ 39,787	102,033	-	622,019	363,145
Interest earned on investments	576,988	-	-	-	-
Mortgage loans interest income	1,896,402	-	-	-	-
Mortgage-backed securities interest income	838,087	-	-	-	-
Premiums	-	-	-	-	-
Miscellaneous revenues	51,686	-	1,115	422	277,096
Total operating revenues	3,402,950	102,033	1,115	622,441	2,268,425
					34,924,672
					576,988
					1,896,402
					838,087
					1,905,280
					330,319
					40,471,748
Operating expenses:					
Personal services	-	12,970	-	401,730	-
Materials and supplies	-	19,140	-	21,269	292,389
Repairs and maintenance	-	7,352	8,123	-	-
General and administrative	160,443	68,371	-	364,253	14,724
Depreciation	1,337	96,088	21,684	470,526	8,003
Mortgage servicing fees	82,682	-	-	-	-
Mortgage insurance	31,445	-	-	-	-
Mortgage credit certificate program expenses	31,825	-	-	-	-
Bond interest	2,843,950	-	-	-	-
Amortization of deferred charges	149,939	-	-	-	11,645
Provision for bad debt	-	-	-	-	1,683,845
Premium payments	-	-	-	-	-
Benefit payments	-	-	-	-	464,793
Total operating expenses	3,301,621	203,921	29,807	1,257,778	1,007,524
					1,787,433
					41,939,610
Operating income (loss)	101,329	(101,888)	(28,692)	(635,337)	480,992
					(1,467,862)

Nonoperating revenues (expenses):									
Ad valorem taxes	-	76,458	-	-	269,507	-	-	-	1,313,613
Intergovernmental revenues	-	-	-	-	13,066	-	-	-	44,727
Interest income	-	2,088	47	39,505	1,226,472	39,111	-	-	1,369,926
Interest expense	-	(34,439)	-	-	(484,777)	-	-	-	(1,702,930)
Gain (loss) on sale of investments	-	-	-	-	(42,798)	-	-	-	(42,798)
Miscellaneous revenue	-	-	-	-	798,334	-	-	-	845,436
Sale of scrap and assets	-	-	-	-	5,360	-	-	-	6,242
Other expenses	(7,098)	-	-	-	-	-	-	-	(7,098)
Total nonoperating revenues (expenses)	(7,098)	44,107	47	322,078	1,502,591	39,111	-	-	1,827,118
Income (loss) before operating transfers	94,231	(57,781)	(28,645)	(313,259)	(461,296)	520,103	-	-	359,256
Operating transfers:									
Operating transfers to component units	-	-	-	(5,010)	-	(13,778)	-	-	(18,788)
Net income (loss)	94,231	(57,781)	(28,645)	(318,269)	(461,296)	506,325	-	-	340,468
Amortization of contributed capital	-	-	21,684	-	-	-	-	-	111,349
Increase (decrease) in retained earnings	94,231	(57,781)	(6,961)	(318,269)	(461,296)	506,325	-	-	451,817
Retained earnings at beginning of year	3,158,930	(98,239)	-	2,464,362	36,644,442	(233,113)	-	-	45,531,254
Prior period adjustment	(86,348)	-	-	79,807	-	-	-	-	51,778
Retained earnings at end of year	\$ 3,166,813	(156,020)	(6,961)	2,225,900	36,183,146	273,212	-	-	46,034,849

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

CALCASIEU PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1995

	Waterworks District						
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4 District 7 of Wards 6 & 4
Cash flows from operating activities:							
Operating income	\$ 200,193	(21,931)	119,058	13,993	72,723	164,645	80,069
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	246,652	65,596	108,786	16,696	46,490	196,927	69,665
Miscellaneous revenues	18,945	-	262	-	3,111	-	-
Provision for bad debt	-	-	-	-	-	320	2,412
Change in assets and liabilities:							
(Increase) decrease in accounts receivable	(22,571)	(23,170)	(1,527)	389	4,337	(30,849)	(12,510)
(Increase) decrease in inventory	(3,745)	-	-	-	-	-	-
(Increase) decrease in accrued interest receivable	-	-	(1,083)	-	-	-	-
(Increase) decrease in prepaid expense	(416)	156	1,280	(2,807)	(7,014)	(159)	130
(Increase) decrease in mortgage loans receivable	-	-	-	-	-	-	-
(Increase) decrease in other assets	19,862	-	-	-	-	-	-
Increase (decrease) in customer deposits	7,225	1,689	618	-	4,709	-	-
Increase (decrease) in accounts payable and other accrued expenses	(17,372)	1,557	1,974	(7,402)	994	18,760	31,522
Increase (decrease) in payroll and sales taxes payable	425	-	-	-	1,130	-	-
Increase (decrease) in due to primary government	-	-	-	-	-	-	-
Increase (decrease) in accrued compensation	-	-	-	-	151	-	-
Total adjustments	249,005	45,828	110,310	6,876	51,553	184,999	91,219
Net cash (used) provided by operating activities	449,198	23,897	229,368	20,869	124,276	349,644	171,288
Cash flows from investing activities:							
Purchase of investments	-	(168,477)	(10,987)	-	(169,933)	-	(86,308)
Proceeds from maturities of investments	-	-	-	15,763	-	-	-
Interest income	11,471	5,416	19,574	597	6,327	4,905	4,794
Net cash (used) provided in investing activities	11,471	(163,061)	8,587	16,360	(163,606)	4,905	(81,514)
							9,576

Cash flows from capital and related financing activities:										
Capital expenditures	(761,417)	(5,766)	(32,302)	(15,344)	(15,815)	(40,926)	(39,474)	(102,199)		
Principal payments on bonds and certificates of indebtedness	(136,000)	(14,458)	(15,275)	-	(36,755)	(238,904)	(30,475)	(25,000)		
Interest payments on bonds and certificates of indebtedness	(240,963)	(22,493)	(175,631)	(22,044)	(52,407)	(489,164)	(96,622)	(89,570)		
Ad valorem taxes received	211,017	-	65,413	-	-	537,796	25,401	-		
Intergovernmental revenue	614,035	-	-	-	-	10,195	1,532	-		
Principal payments under capital lease	-	-	-	-	-	-	-	-		
Proceeds from grant	-	-	-	-	-	-	-	3,700		
Proceeds from sale of assets	-	-	-	-	-	-	-	-		
Insurance proceeds	-	-	-	-	-	-	-	-		
Perpetual servitude payment	-	-	-	-	-	-	-	(8,000)		
	<u>(313,328)</u>	<u>(42,717)</u>	<u>(157,795)</u>	<u>(37,388)</u>	<u>(104,977)</u>	<u>(221,003)</u>	<u>(139,638)</u>	<u>(221,069)</u>		
Net cash flows (used) provided by capital and related financing activities										
Cash flows from noncapital activities:										
Ad valorem taxes received	-	85,010	-	-	-	-	-	33,011		
Notes receivable payments	-	-	-	-	-	-	-	-		
Intergovernmental revenues	-	22,348	-	-	-	-	-	6,607		
Operating transfers out	-	-	-	-	-	-	-	-		
Principal payments on bonds	-	-	-	-	-	-	-	-		
		<u>107,358</u>						<u>39,618</u>		
Net cash flows (used) provided by noncapital activities										
Net increase (decrease) in cash and cash equivalents	147,341	(74,523)	80,160	(159)	(144,307)	133,546	(49,864)	(5,699)		
Cash and cash equivalents at beginning of year	<u>715,785</u>	<u>124,800</u>	<u>387,395</u>	<u>50,225</u>	<u>230,726</u>	<u>595,711</u>	<u>186,953</u>	<u>471,706</u>		
Cash and cash equivalents at end of year	863,126	50,277	467,555	50,066	86,419	729,257	137,089	466,007		
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet			<u>166,301</u>				<u>57,397</u>			
Adjusted cash and cash equivalents - Proprietary Fund Types	<u>\$ 863,126</u>	<u>50,277</u>	<u>633,856</u>	<u>50,066</u>	<u>86,419</u>	<u>729,257</u>	<u>194,486</u>	<u>466,007</u>		

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1995

	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	Totals
Cash flows from operating activities:							
Operating income	\$ 101,329	(101,888)	(28,692)	(635,337)	(1,963,887)	480,992	(1,467,862)
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	113,172	96,088	21,684	471,198	1,468,705	8,003	3,025,079
Miscellaneous revenues	-	-	-	-	-	-	22,318
Provision for bad debt	-	-	-	-	(608,039)	-	(605,307)
Change in assets and liabilities:							
(Increase) decrease in accounts receivable	(6,869)	370	-	606	2,801	95,285	12,367
(Increase) decrease in inventory	-	-	-	-	16,202	(6,399)	6,058
(Increase) decrease in accrued interest receivable	110,229	-	-	-	-	-	109,146
(Increase) decrease in prepaid expense	-	-	-	(5,255)	(12,942)	-	(26,102)
(Increase) decrease in mortgage loans receivable	2,505,059	-	-	-	-	-	2,505,059
(Increase) decrease in other assets	(6,886)	-	-	105,557	15,120	-	138,362
Increase (decrease) in customer deposits	-	-	-	-	-	-	16,290
Increase (decrease) in accounts payable and other accrued expenses	(124,073)	(155,488)	-	21,471	(1,015,976)	(13,965)	(1,254,223)
Increase (decrease) in payroll and sales taxes payable	-	-	6,964	-	-	-	1,555
Increase (decrease) in due to primary government	-	-	-	-	-	-	6,964
Increase (decrease) in accrued compensation	-	-	-	-	-	-	151
Total adjustments	2,590,632	(59,030)	28,648	593,577	(134,129)	82,924	3,957,717
Net cash (used) provided by operating activities	2,691,961	(160,918)	(44)	(41,760)	(2,098,016)	563,916	2,489,855
Cash flows from investing activities:							
Purchase of investments	(8,097,896)	(43,382)	-	-	-	(13,061)	(8,590,044)
Proceeds from maturities of investments	11,507,465	-	-	-	-	-	11,523,228
Interest income	-	1,603	47	39,505	1,226,472	39,110	1,369,397
Net cash (used) provided in investing activities	3,409,569	(41,779)	47	39,505	1,226,472	26,049	4,302,581

Cash flows from capital and related financing activities:								
Capital expenditures	(120,723)	-	(26,687)	(7,174,484)	-	-	(8,335,137)	
Principal payments on bonds and certificates of indebtedness	(15,000)	-	-	(1,000,000)	-	-	(1,511,867)	
Interest payments on bonds and certificates of indebtedness	(34,439)	-	-	(495,196)	-	-	(1,718,529)	
Ad valorem taxes received	50,420	-	269,507	72,628	-	-	1,232,182	
Intergovernmental revenue	-	-	13,066	-	-	-	638,828	
Principal payments under capital lease	-	-	(2,509)	(473,226)	-	-	(475,735)	
Proceeds from grant	226,334	-	-	510,320	-	-	736,654	
Proceeds from sale of assets	244,420	-	-	9,409,230	-	-	9,657,350	
Insurance proceeds	-	-	-	235,926	-	-	235,926	
Perpetual servitude payment	-	-	-	-	-	-	(8,000)	
Net cash flows (used) provided by capital and related financing activities	244,420	106,592	253,377	1,085,198	-	-	451,672	
Cash flows from noncapital activities:								
Ad valorem taxes received	-	23,124	-	-	-	-	141,145	
Notes receivable payments	-	(5,229)	-	-	-	-	(5,229)	
Intergovernmental revenues	-	11,899	-	-	-	-	40,854	
Operating transfers out	-	-	(5,010)	-	-	(13,778)	(18,788)	
Principal payments on bonds	(6,150,281)	-	-	-	-	-	(6,150,281)	
Net cash flows (used) provided by noncapital activities	(6,150,281)	29,794	(5,010)	(13,778)	(5,992,292)	-	(5,992,292)	
Net increase (decrease) in cash and cash equivalents	195,669	(66,311)	246,112	213,654	576,187	1,251,809	1,251,809	
Cash and cash equivalents at beginning of year	1,433,599	70,525	507,786	1,080,093	839,070	6,694,374	6,694,374	
Cash and cash equivalents at end of year	1,629,268	4,214	753,898	1,293,747	1,415,257	7,946,183	7,946,183	
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	-	-	-	-	(1,415,257)	(1,191,559)	(1,191,559)	
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 1,629,268	(4)	753,898	1,293,747	-	(3)	6,754,624	(6)

Supplementary Disclosure:

- (1) West Calcasieu-Cameron Hospital entered into capital lease obligation of \$1,077,013 for new equipment in 1995.
- (2) The Airport Fund contributed \$553,359 of land improvements and fixed assets as capital into the proprietary fund.
- (3) The cash and cash equivalents for the Proprietary Fund Type for the Parish Sheriff is included in the total cash and cash equivalents which is included under the Governmental Fund Type section of the Combining Balance Sheet - Component Units.
- (4) The Calcasieu Parish Public Trust Authority acquired real estate from foreclosures in the amount of \$340,108.
- (5) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$30,000; Waterworks District 9 of Ward 4, \$495,710; Waterworks District 8 of Wards 3 & 8, \$175,853; Waterworks District 4 of Ward 4, \$53,259; Calcasieu Parish Public Trust Authority, \$2,952,960.
- (6) The cash and cash equivalents reported on this combining statement include only funds reported as Proprietary Fund Types. Governmental Fund Types cash and cash equivalents of \$33,857,606 are combined with the \$6,754,624 reported above for a total component unit cash and cash equivalents of \$40,612,230.

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