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THE POLICE JURY

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**CALCASIEU PARISH
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LEGISLATIVE AUDITOR

**Comprehensive
Annual Financial
Report**

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

SEP 02 1998

Release Date _____

For the fiscal year ended December 31, 1997

Prepared by:

Division of Finance

**Calcasieu Parish Police Jury
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 1997**

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July 31, 1998

Members of the Police Jury
Calcasieu Parish, Louisiana
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, 1997, 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.

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. For the second consecutive year, the Lake Charles Metropolitan Statistical Area (which is Calcasieu Parish in its entirety) has been selected by *Industry Week* magazine as one of the top 25 MSAs in the nation in terms of manufacturing strength. Lake Charles, at number 18, was again the only Louisiana City to make the top 25. The overall ranking of each MSA was determined primarily through measurement of three data indexes that looked at productivity, economic independence on manufacturing, and growth in manufacturing employment. Other factors that were taken into consideration were factors such as economic development, education, taxes, and work ethics.

The magazine also highlighted Calcasieu Parish's economic turnaround. "After the area lost 18% of its manufacturing jobs in the 1980's, it created a partnership of business and government representatives to attract new industry prospects and help existing industries expand. That type of cooperation has triggered \$4.25 billion in capital investment since 1990, and created more than 13,000 new jobs."

Over the past five years, the southwest corner of the state anchored by Calcasieu Parish, has been one of the fastest growing areas in the state. During this period, Calcasieu's employment growth was a remarkable 18.5%.

In 1986, Southwest Louisiana had only 60,000 people working. However, in May, 1998, the region sustained a record breaking 87,100 plus jobs, setting a milestone for this area. This growth cycle occurred in a steady growth pattern rather than an overnight success. Employment in Calcasieu Parish for 1997 remained unchanged after the phenomenal growth rate of 4.9% in 1996. The future rate of employment growth in the parish is expected to increase by a healthy 3.1% over the next two years according to the *Louisiana Economic Outlook* journal.

Several other indicators highlight the positive economic trends occurring in our region. Over the past year, significant increases occurred in the dollar volume of building permits, and both residential and commercial real estate sales improved as well. The State Labor Department reported that May's 1998 unemployment rate for the Southwest Louisiana area was 4.4%, down from 6.1% in May, 1997. This is reflective of the nation's unemployment rate trend, which for May, 1998 was 4.3%, a decrease from 4.8%, in May, 1997.

The sustained strong growth of the Calcasieu economy is attributable to several areas. Expansions taking place in the industrial arena have been a key factor over the last year. The petrochemical industrial complexes are responsible for more than 14% of our total job base. The Calcasieu chemical sector is one of the most extensive in the state. Expansion will not only provide permanent jobs in the plants and refineries, but will also generate a sizable number of industrial construction jobs.

Gaming also contributed to the local economy, with four riverboat casinos tapping into the Houston metroplex as a major market. 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 four 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 73%/27% basis.

The spillover from the casinos is felt in the local hotel sector, which has seen five hotels recently constructed, and four more on the way. The petrochemical expansions have also been a key factor in the addition of new hotels.

A growing industrial sector has spurred sizable expansions in retail trade for Southwest Louisiana. According to a report compiled by the Foundation/Southwest Louisiana, retail sales have climbed by a very healthy 34.2% since 1990. The Prien Lake Mall is currently undergoing a major \$50 million expansion which will bring an estimated 750 new permanent jobs for the additional anchor and specialty stores. The restaurant trade is also expanding, with several national chains locating new outlets in Calcasieu Parish.

Tourism continues to grow as a key element of the local economy. The designation of the Creole Nature Trail as a National Scenic Byway in 1997 was an accomplishment that will generate large numbers of domestic as well as international visitors. Also, the Southwest Louisiana Convention and Visitors Bureau will soon complete construction of its new \$1.2 million facility which is planned to house electronic service centers, presentation rooms, and expanded offices.

Current strong demand for retail and office space, coupled with a lack of availability is creating the tightest retail and commercial market the Lake Charles area has seen in quite some time. As mentioned above, the Prien Lake Mall is going through a major expansion and renovation project. This will create new jobs and major investment of capital into our economy and increased tax revenues for our community. The growing interest in small business start-ups and expansions has been reflected in rising numbers of persons contacting "The Chamber/Southwest and the MSU Small Business Development Center."

The Port of Lake Charles continues to expand and upgrade its facilities. In 1998, the Port began construction of its semi-automated bag handling terminal, which is a \$63 million project for its City Docks. This grain handling system will enable the Port to remain competitive with the other ports on the Gulf of Mexico.

The Port, together with the Police Jury, provided approximately \$2 million worth of incentives to land Global Industries, who is currently constructing its pipe spool base facility along the ship channel. This offshore oil industry based project is expected to create upwards of 500 permanent jobs. The Port and Police Jury are also currently negotiating with Unifab Corporation to locate a drilling rig refurbishment facility on the ship channel. This project, if realized, is also anticipated to provide nearly 500 jobs, and will solidify Calcasieu Parish as a key location for the offshore oil and gas service industry.

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

The many transportation improvements referred to in the recent annual reports that have such a significant impact on the area's economy are proceeding as planned. The Parish is certainly doing its part, thanks to the passage of a sales tax in July, 1992, which was primarily dedicated to the hardsurfacing of the lion's share of the Parish's remaining non-hardsurfaced roads. We have completed these much 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 in 1995, and \$4,000,000 has been allocated by the Police Jury to various priority projects on a matching fund basis, resulting in an overall impact of \$15 million for infrastructure improvements. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

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

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 that continues to be forthcoming from the Isle of Capri riverboat head tax arrangement, particularly with the opening of the Isle's second boat, has produced new challenges for innovative and progressive governing. The annual guarantee for the arrangement is \$4,375,000, and recent changes in the City of Lake Charles' contract with Players International will result in an increase of approximately \$2 million annually to the parish due to farsighted negotiations on the part of the Police Jury.

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. They have added to that long-standing commitment a program of allocation of these funds to major areas of priority such as economic development, drainage, roads, and special services such as water, sewerage, fire protection, and recreation. Riverboat funds have also been used to buy down debt on the Library Capital Improvements Program. This not only lowered overall indebtedness, but caused a lowering of the ad valorem tax that will save taxpayers \$7.6 million over the next ten years.

Several other accomplishments by the Police Jury over the past year are worthy of mention. A Contract Postal Station was opened in June, 1998, in a partnership with the City of Lake Charles to service an area for which a post office had been removed. The Police Jury has also purchased land, and will soon begin construction of a Senior Center that will also house our Office of Community Services.

As with several other local governments around the country, the Parish has established an internet web site, whose address is www.cppj.net. This site is replete with information including a history of Calcasieu Parish, biographical summaries of Police Jurors, Parish services, maps, and important phone numbers. We also plan to enhance our communications efforts through a recently negotiated cable television franchise with TCA Cable. This franchise allows for the creation of a government access channel, and the purchase of video production equipment.

Along with the Southwest Louisiana Bar Association, the Police Jury established a Law Library in our Magnolia Building on the fourth floor. This library, which has been a long time dream for this community, is for use by the public at no cost, except for the expense of photocopies.

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

FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL

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

Basis of Accounting

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

Accounting Systems and Budgetary Control

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

- Transactions are executed in accordance with management's general or specific authorization;
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria, such as finance-related legal and contractual requirements applicable to such statements, and (2) to maintain accountability for assets;

- Access to assets is permitted only in accordance with management's authorization; and
- The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

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

All internal control evaluation occurs within the above framework.

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

Budgetary Control

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

FINANCIAL INFORMATION

General Fund and Special Revenue Funds

The following schedules present a summary of General Fund and Special Revenue Funds, Revenues and Expenditures for the fiscal year ended December 31, 1997, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

GENERAL FUND

Revenue	General Fund 1997	General Fund 1996	General Fund Difference
Ad Valorem Taxes	\$5,622,626	\$5,214,174	\$408,452
Other Taxes, Penalties & Interests	235,313	241,471	(6,158)
Intergovernmental	1,298,095	1,313,256	(15,161)
Charges for Services	15,535	7,095	8,440
Fines & Forfeitures	176,458	162,763	13,695
Investment Income	793,024	715,320	77,704
Miscellaneous Revenues	351,788	344,317	7,471
Total Revenues	\$8,492,839	\$7,998,396	\$494,443

General Fund revenues totaled \$8,492,839 for 1997, which was an increase of 6.19% as compared to the 1996 total revenues of \$7,998,396.

Expenditures	General Fund 1997	General Fund 1996	General Fund Difference
Legislative	\$291,980	\$279,870	\$12,110
Judicial	669,555	554,454	115,101
Elections	182,419	196,092	(13,673)
Other General Government	2,084,528	1,740,550	343,978
Public Safety	1,599,923	1,470,289	129,634
Health & Welfare	171,128	222,366	(51,238)
Economic Development & Assistance	100,523	79,263	21,260
Capital Outlay	134,774	128,677	6,097
Debt Service:			
Principal Retirement	3,986	3,595	391
Interest & Fiscal Charges	3,074	3,479	(405)
Other Expenditures	156,514	159,105	(2,591)
Total Expenditures	\$5,398,404	\$4,837,740	\$560,664

General Fund Expenditures totaled \$5,398,404 for 1997 which was an 11.59% over the 1996 total expenditures of \$4,837,740. This increase was largely due to \$97,000 expended for the upgrade and expansion of the emergency communication network and system, along with an increase in excess of \$125,000 on Courthouse Complex capital and maintenance expenditures.

SPECIAL REVENUE FUNDS

Revenues	Special Revenue Funds 1997	Special Revenue Funds 1996	Special Revenue Funds Difference
Ad Valorem Taxes	\$10,044,200	\$9,340,023	\$704,177
Sales Taxes	16,699,619	20,047,661	(3,348,042)
Other Taxes, Penalties & Interest	44,317	43,872	445
Licenses & Permits	1,196,113	1,226,155	(30,042)
Intergovernmental Revenues	11,358,203	9,782,145	1,576,058
Charges for Services	1,663,984	1,509,126	154,858
Fines & Forfeitures	1,037,442	1,004,643	32,799
Investment Income	3,739,425	2,933,508	805,917
Gaming Revenues	5,334,980	4,892,047	442,933
Sale of Assets	17,059		17,059
Miscellaneous Revenues	706,506	655,803	50,703
Total Revenues	\$51,841,848	\$51,434,983	\$406,865

Special Revenue Fund revenues totaled \$51,841,848 for 1997, which was less than a 1% increase as compared to the 1996 total revenues of \$51,434,983. The large decrease in sales tax revenues in 1997 was due to the completion of many of the industrial expansion projects in 1996.

The intergovernmental revenues increase in 1997 was largely due to an increase of \$743,985 federal grant monies received from the Job Training Partnership Act Program, a state grant for tire disposal in excess of \$450,000, a Federal Emergency Management Agency grant of \$300,000 related to reimbursement of expenditures incurred as a result of the ice storm, and an increase in the 1997 State Transportation Fund Grant in the amount of \$218,396.

Expenditures	Special Revenue Funds 1997	Special Revenue Funds 1996	Special Revenue Fund Difference
Judicial	\$2,676,224	\$2,371,033	\$305,191
Finance & Administration	1,389,821	1,320,067	69,754
Other General Government	49,626	94,984	(45,358)
Public Safety	3,374,931	3,016,047	358,884
Public Works	13,269,338	10,945,803	2,323,535
Health & Welfare	7,270,867	6,242,517	1,028,350
Culture & Recreation	394,023	400,249	(6,226)
Economic Development & Assistance	2,907,846	3,040,346	(132,500)
Capital Outlay	6,619,229	4,808,850	1,810,379
Other Expenditures	21,221	1,008	20,213
Total Expenditures	\$37,973,126	\$32,240,904	\$5,732,222

Special Revenue Fund expenditures totaled \$37,973,126 in 1997 which was a 17.78% increase over the 1996 total expenditures of \$32,240,904. The increase in Public Works expenditures was largely due to Public Works equipment purchases and replacements in excess of \$1,250,000, approximately \$400,000 of additional road maintenance expenditures, and over \$700,000 of additional solid waste contract and disposal costs with over \$450,000 of this increase paid for with the state tire disposal grant.

The increase in Health and Welfare expenditures was due predominately to the increase in expenditures of \$744,275 by the Job Training Partnership Act Program.

Capital Projects Funds

Expenditures for capital outlay in 1997 totaled \$10,446,163 compared to \$11,404,342 in 1996. Included in these expenditures were \$1,823,312 of Courthouse Complex renovation costs, \$2,547,320 of construction costs on the new Public Works Maintenance Facility, and \$5,619,076 to fund 1992 Sales Tax road improvements.

Debt Administration

At December 31, the Calcasieu Parish Police Jury had \$18,856,733 of general obligation and revenue bonds outstanding. The District 4A Revenue bonds represent \$18,830,000 of the above outstanding debt.

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

Cash Management and Investments

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

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

Risk Management

The Police Jury became self-insured with regard to workmen's compensation in August, 1991. All liability claims have been accrued at December 31, 1997. An aggressive safety program has reduced the number of severity of workmen's compensation claims.

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

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

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

The Parish decided to establish a partially self-insured liability/property insurance program, with a \$25,000 deductible per occurrence and a maximum aggregate deductible of \$135,000 per policy period. This program was established as a result of a comprehensive review of Parish risks by the Risk Management Staff.

As of January 1, 1994, the Parish became self-insured for unemployment compensation.

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

OTHER INFORMATION

Independent Audit

State statutes require an annual audit of the Parish's financial records, books of accounts, and transactions by a Certified Public Accountant or firm of such accountants selected by the Police Jury. This requirement has been met for the year ended December 31, 1997, and a copy of the auditor's opinion is included in this report. However, the Parish's Division of Finance remains responsible for the accuracy and fair representation of the financial statements and schedules contained in this report.

Federal funds received by the Parish are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. The results of this examination for the fiscal year ended December 31, 1997, 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, 1996. 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.

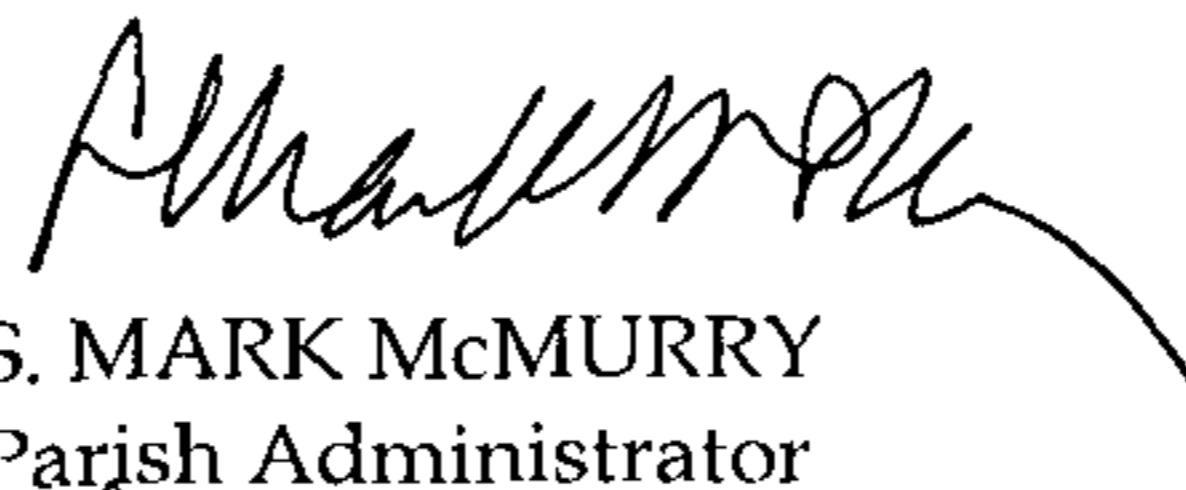
A Certificate of Achievement is valid for a period of one year only. The Calcasieu Parish Police Jury has received a Certificate of Achievement for the last six consecutive years (*fiscal years ended December 31, 1991, through December 31, 1996*). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

Acknowledgements

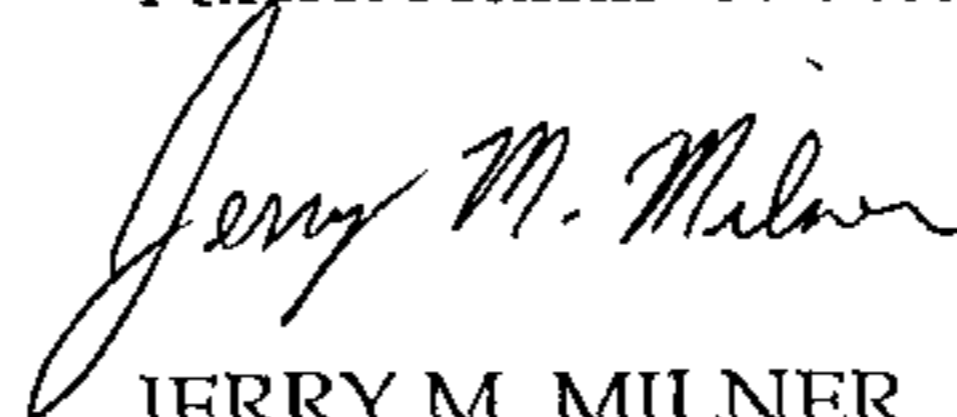
The preparation of the comprehensive annual financial report on a timely basis was made possible by dedicated services of the Division of Finance and the Office of the Administrator, along with our independent auditor, Gus Schram & Company, Ltd.

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

Sincerely,



S. MARK McMURRY
Parish Administrator



JERRY M. MILNER
Director of Finance

clc



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Police
Jury, Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1996

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.



Linda K. Savitsky
President

Jeffrey L. Esser
Executive Director

PEOPLE OF CALCASIEU PARISH

Population 177,919

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

& ex-officio Secretary-Treasurer

Legal Counsel

DIVISION OF ENGINEERING & PUBLIC WORKS

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

DIVISION OF PLANNING & DEVELOPMENT

- Planning & Zoning
- Floodplain Management Program
- Economic Development
- Development & Electrical Permits
- Housing Department
- Occupational Licenses

DIVISION OF FINANCE

- Cash Management
- Budgeting
- Purchasing
- Accounts Payable
- Payroll
- Health Insurance Program
- Data Processing

ADMINISTRATIVE & SPECIAL SERVICES

Records Management

- Official Publications
- Board Monitoring

Job Training Office

Facility Management

- Building & Grounds Maintenance
- Building Leasing
- Creative Services

Emergency & Risk Management

Human Resources

Office of Community Services

ORGANIZATIONAL CHART

October, 1997

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 1997

<u>Title</u>	<u>Name</u>
Police Jury President.....	Francis Andrepont
Police Jury Vice President.....	Dana Carl Jackson
Police Juror.....	Gene Garrett
Police Juror.....	Calvin Collins
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Allen P. August, Luvertha A. August
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	D. C. Green, Harriet Green, Paul Rainwater
Police Juror.....	Al Burguieres
Police Juror.....	George Heard
Police Juror.....	Algie Breaux
Police Juror.....	Sandy Treme
Police Juror.....	Larry Currie
Police Juror.....	David Abshire
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 Planning & Development.....	James J. Vickers



INDEPENDENT AUDITORS' REPORT

Mrs. Sandra Treme, 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, 1997, 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 79.45% of total assets, 79.27% of total revenues of governmental funds, and 99.10% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 1997, and for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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, 1997, 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 28, 1998 on our consideration of the Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Effective January 1, 1997, the Calcasieu Parish Police Jury adopted the Governmental Accounting Standards Board Statement No. 30 - Risk Financing Omnibus and Statement No. 31 - Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Note III-L discusses the implementation of these two standards as well as a change in the method of recording sales tax revenue and prepaid insurance.

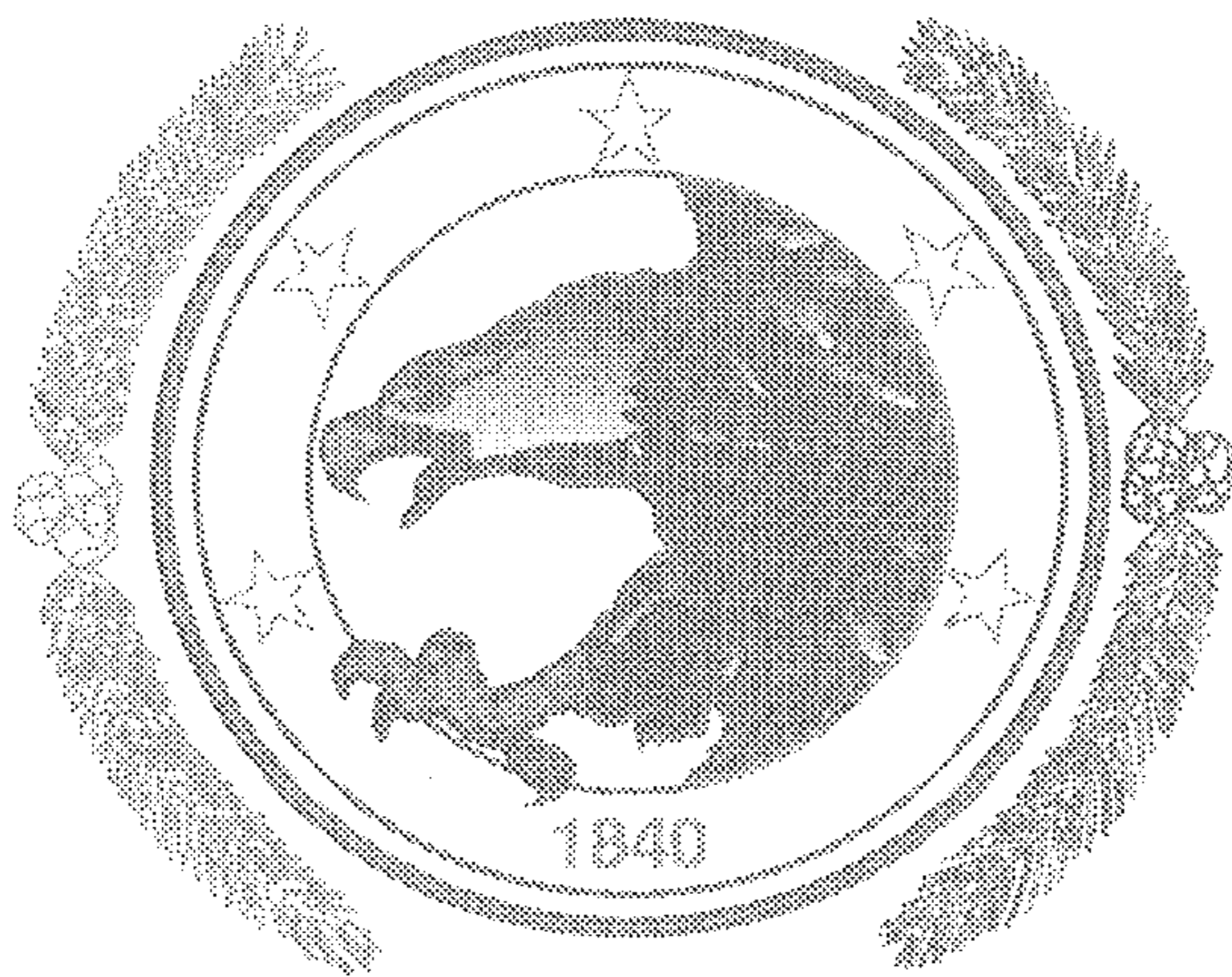
As disclosed in Note I, certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$272,742. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments 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 for the year ended December 31, 1997 and the individual fund financial statements for the year ended December 31, 1996, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 1996 and 1997, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The supplementary information contained in the Statistical Section for the years ended December 31, 1988 through December 31, 1997, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

Gus Schram & Co., Ltd.

Lake Charles, Louisiana
July 28, 1998



CALCASIEU PARISH POLICE JURY

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

December 31, 1997

	Governmental Fund Types			Proprietary		Fiduciary		Account Groups			Totals		Component Units
	General	Special Revenue	Debt Service	Capital Projects	Internal		Agency Funds	General Fixed Assets	Long-Term Debt	Primary Government (Memorandum only)			
					Fund Type	Fund Type							
Assets and other debits													
Assets:													
Cash and cash equivalents	\$ 485,434	3,777,030	104,885	566,358	331,615	36,124	-	-	-	5,301,446	-	41,470,689	
Investments	10,435,989	62,138,976	-	9,682,451	5,559,473	1,962,035	-	-	-	89,778,924	-	42,148,845	
Receivables (net of allowances for uncollectibles):													
Taxes	4,890,872	11,222,766	-	887,960	-	67,076	-	-	-	17,068,674	-	17,150,440	
Accounts	-	-	-	-	-	-	-	-	-	-	-	8,503,215	
Special assessments	-	-	491,359	-	-	-	-	-	-	491,359	-	39,533	
Other	-	-	-	-	-	-	-	-	-	-	-	942,318	
Mortgage loans	-	-	-	-	-	-	-	-	-	-	-	15,187,461	
Interest receivable	53,254	304,794	-	58,259	29,879	3,644	-	-	-	449,830	-	492,714	
Prepaid items	-	-	-	-	73,163	-	-	-	-	73,163	-	296,404	
Due from other governmental units	108,708	957,355	-	-	-	-	-	-	-	1,066,063	-	1,208,242	
Due from other funds	71,700	-	-	-	-	-	-	-	-	71,700	-	-	
Due from component units	63,988	10,427	-	-	-	-	-	-	-	74,415	-	-	
Due from primary government	-	-	-	-	-	-	-	-	-	-	-	206,498	
Advances to other funds	171,059	-	-	-	-	-	-	-	-	171,059	-	-	
Notes receivable	431,101	-	-	-	-	-	-	-	-	431,101	-	-	
Other receivables	14,374	354,929	-	-	37,880	72,656	-	-	-	479,839	-	-	
Deferred charges	-	75,000	-	-	-	-	-	-	-	75,000	-	30,078	
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	1,139,672	
Inventory	-	-	-	-	-	-	-	-	-	-	-	790,034	
Restricted assets:													
Cash and cash equivalents	-	-	25,283	-	-	-	-	-	-	25,283	-	5,402,382	
Other restricted assets	-	-	1,633,285	2,968,269	-	-	-	-	-	4,601,554	-	13,265,823	
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	-	-	-	76,539,772	-	-	76,539,772	-	146,418,522	
Other assets	-	-	-	-	-	-	-	-	-	-	-	13,852	
Other debits:													
Amount available in debt service funds	-	-	-	-	-	-	-	-	1,661,131	1,661,131	-	5,049,072	
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	17,878,580	17,878,580	-	28,491,515	
Total assets and other debits	\$ 16,726,479	78,841,277	2,254,812	14,163,297	6,032,010	2,141,535	76,539,772	19,539,711	216,238,893	216,238,893	328,247,309	328,247,309	

EXHIBIT 1

Liabilities and fund balances										
Liabilities:										
Cash overdraft									13,656	1,010
Accounts payable	418,653	1,623,613						3,596,305	2,359,300	34,215
Payroll taxes						789,478			981,522	1,992,067
Accrued interest payable								173,586		
Accrued liabilities	16,750	156,494			342			1,242,761		
Deferred compensation liability							1,242,761			
Deductions from ad valorem taxes receivable - retirement system								2,065,457	50,828	
Due to other governmental units		1,166,683					898,774	71,700	3,692,357	
Due to other funds		71,700							39,511	
Due to primary government								206,498		
Due to component units		206,498						171,059		
Advances from other funds			171,059					15,682,093	8,344,060	
Deferred revenues	5,029,735	10,229,736	422,622						575,000	517,535
Notes payable						1,093,399		1,093,399		
Liability for self-insurance funds short-term						650,000		650,000		
Liability for self-insurance funds long-term										1,217,206
Capital lease									878,522	37,259
Retainage payable		358,810					519,712	947,566	487,805	
Enterprise zone rebate liability		947,566							20,552,293	
Liabilities payable from restricted assets									72,735,214	
General obligation bonds payable								26,733	31,800	
Revenue bonds payable								18,830,000	649,491	
Special assessment debt								267,804	3,271,664	
Compensated absences payable								415,174		
Other liabilities	34,992							34,992		
Total liabilities	5,500,130	14,774,756	593,681	1,284,273	2,533,219	2,141,535	19,539,711	46,367,305	117,570,137	
Equity and other credits:										
Investment in general fixed assets								76,539,772	87,630,362	
Contributed capital								1,098,026	20,651,706	
Retained earnings:										
Reserved									3,121,874	
Unreserved								2,400,765	47,962,453	
Fund balances:										
Reserved for restricted purposes									1,302,818	
Reserved for debt service								1,661,131	4,519,257	
Reserved for prepaid items									172,451	
Reserved for encumbrances	23,869	3,410,973		1,774,945				5,209,787		
Reserved for advances	171,059							171,059		
Reserved for notes receivable	231,101							231,101		
Unreserved:										
Designated for special purposes		13,082,433						13,082,433	13,464,543	
Undesignated	10,800,320	47,573,115		11,104,079				69,477,514	31,851,708	
Total equity and other credits	11,226,349	64,066,521	1,661,131	12,879,024	3,498,791	2,141,535	76,539,772	169,871,588	210,677,172	
Total liabilities, equity and other credits	\$ 16,726,479	\$ 78,841,277	\$ 2,254,812	\$ 14,163,297	\$ 6,032,010	\$ 2,141,535	\$ 76,539,772	\$ 216,238,893	\$ 328,247,309	

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, 1997

	Totals					Component Units
	General	Special Revenue	Debt Service	Capital Projects	Primary Government (Memorandum Only)	
Revenues:						
Taxes:						
Ad valorem	\$ 5,622,626	10,044,200	-	-	15,666,826	26,689,274
Sales	-	16,699,619	-	10,438,734	27,138,353	7,112,704
Other taxes, penalties and interest	235,313	44,317	-	-	279,630	117,863
Special assessments levied	-	-	145,055	31,404	176,459	13,134
Licenses and permits	-	1,196,113	-	-	1,196,113	55,463
Intergovernmental revenues	1,298,095	11,358,203	-	-	12,656,298	6,407,498
Charges for services	15,535	1,663,984	-	-	1,679,519	11,089,871
Fines and forfeitures	176,458	1,037,442	-	-	1,213,900	1,502,473
Interest received on assessments	-	-	33,167	-	33,167	5,189
Investment income	793,024	3,739,425	13,904	912,610	5,458,963	2,517,949
Gaming revenues	-	5,334,980	-	-	5,334,980	-
Sale of assets	-	17,059	-	-	17,059	45,780
Miscellaneous revenues	351,788	706,506	-	-	1,058,294	2,833,944
Total revenues	8,492,839	51,841,848	192,126	11,382,748	71,909,561	58,391,142
Expenditures						
Current:						
Legislative	291,980	-	-	-	291,980	-
Judicial	669,555	2,676,224	-	-	3,345,779	1,566,405
Elections	182,419	-	-	-	182,419	-
Finance and administrative	-	1,389,821	5,070	-	1,394,891	9,165
Other general government	2,084,528	49,626	-	-	2,134,154	8,641,518
Public safety	1,599,923	3,374,931	-	-	4,974,854	22,505,478
Public works	-	13,269,338	-	492,128	13,761,466	2,663,455

Health and welfare	171,128	7,270,867	-	-	7,441,995	162,070
Culture and recreation	-	394,023	-	-	394,023	7,864,130
Economic development and assistance	100,523	2,907,846	-	-	3,008,369	-
Capital outlay	134,774	6,619,229	-	10,446,163	17,200,166	15,735,725
Debt service:						
Principal retirement	3,986	-	3,842,266	-	3,846,252	2,155,510
Interest and fiscal charges	3,074	-	943,746	-	946,820	2,256,004
Other expenditures	156,514	21,221	-	4,977	182,712	-
Total expenditures	5,398,404	37,973,126	4,791,082	10,943,268	59,105,880	63,559,460
Excess (deficiency) of revenues over (under) expenditures	3,094,435	13,868,722	(4,598,956)	439,480	12,803,681	(5,168,318)
Other financing sources (uses):						
Operating transfers in	260,000	1,732,478	4,709,329	3,164,580	9,866,387	177,298
Operating transfers out	(2,129,758)	(3,288,325)	-	(4,689,669)	(10,107,752)	-
Operating transfers from component units	-	131,000	-	-	131,000	-
Operating transfers to component units	(510,620)	(2,070,882)	-	-	(2,581,502)	-
Operating transfer from primary government	-	-	-	-	-	2,581,502
Operating transfer to primary government	-	-	-	-	-	(131,000)
Proceeds from capital lease	-	-	-	-	-	42,629
Bond proceeds	-	-	-	-	-	16,810,000
Payment to refunded bond escrow agent	-	-	-	-	-	(17,420,000)
Special assessment bond proceeds	-	-	-	121,782	121,782	-
Total other financing sources (uses)	(2,380,378)	(3,495,729)	4,709,329	(1,403,307)	(2,570,085)	2,060,429
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	714,057	10,372,993	110,373	(963,827)	10,233,596	(3,107,889)
Fund balance at beginning of year	10,784,083	53,577,915	1,551,756	13,096,394	79,010,148	54,617,449
Prior period adjustment	(271,791)	114,615	-	746,457	589,281	(198,783)
Residual equity transfer	-	998	(998)	-	-	-
Fund balance at end of year	11,226,349	64,066,521	1,661,131	12,879,024	89,833,025	51,310,777

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

CALCASIEU PARISH POLICE JURY

Combined Schedule 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, 1997

	General Fund			Special Revenue Funds			Debt Service Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:									
Taxes:									
Ad valorem	\$ 5,375,438	5,586,205	210,767	9,808,212	10,005,920	197,708	-	-	-
Sales	-	-	-	19,148,080	16,930,896	(2,217,184)	-	-	-
Other taxes, penalties and interest	215,000	223,168	8,168	45,000	44,317	(683)	-	-	-
Licenses and permits	-	-	-	1,110,700	1,196,113	85,413	-	-	-
Intergovernmental revenues	1,195,173	1,285,682	90,509	8,828,742	10,201,821	1,333,019	-	-	-
Charges for services	93,500	135,378	41,878	1,581,319	1,624,309	42,990	-	-	-
Fines and forfeitures	150,000	176,458	26,458	932,500	1,077,397	144,897	-	-	-
Interest earned on investments	500,000	793,024	293,024	1,697,591	3,739,425	2,041,834	20,000	9,413	(10,587)
Gaming revenue	-	-	-	5,075,000	5,249,960	174,960	-	-	-
Sale of assets	-	-	-	-	17,059	17,059	-	-	-
Miscellaneous revenues	332,985	347,188	14,203	952,126	1,140,106	187,980	-	-	-
Total revenues	7,862,096	8,547,103	685,007	49,179,270	51,227,323	2,007,993	20,000	9,413	(10,587)
Expenditures									
Current:									
Legislative	302,567	293,773	8,794	-	-	-	-	-	-
Judicial	1,194,710	934,467	260,243	4,254,247	4,509,262	23,981	-	-	-
Elections	155,988	190,872	(34,884)	-	-	-	-	-	-
Finance and administrative	-	-	-	1,404,121	1,388,819	15,302	-	-	-
Other general government	1,992,419	1,827,531	164,888	56,673	50,275	6,398	-	-	-
Public safety	1,563,517	1,492,382	71,135	3,885,458	3,292,801	592,657	-	-	-
Public works	-	-	-	19,841,987	13,010,405	6,831,582	-	-	-
Health and welfare	230,102	170,952	59,150	7,355,135	7,152,177	202,958	-	-	-
Culture and recreation	-	-	-	447,132	397,728	49,404	-	-	-

Economic development and assistance	138,166	104,974	33,192	3,002,093	2,902,253	99,840	3,770,000	152,958
Capital outlay	178,068	134,774	43,294	12,442,389	6,243,240	6,199,149	3,770,000	927,042
Debt service:							1,080,000	152,958
Principal retirement	3,986	3,986	391	51,010	21,221	29,789	4,850,000	4,697,042
Interest and fiscal charges	3,465	172,965	(11,808)	52,740,245	38,968,181	14,051,060	(4,830,000)	(4,687,629)
Other expenditures	161,157	5,329,750	594,395	(3,560,975)	12,259,142	16,059,053	4,850,000	4,685,927
Total expenditures	1,937,951	3,217,353	1,279,402	(1,732,620)	1,732,529	145,180	4,850,000	(164,073)
Excess (deficiency) of revenues over (under) expenditures	270,000	260,000	(10,000)	1,697,249	(3,288,376)	3,779,073	4,850,000	4,685,927
Other financing sources (uses):	(1,934,616)	(2,129,758)	(195,142)	(7,067,449)	(119,000)	(3,773)	(21,702)	(164,073)
Operating transfers in	(250,000)	(366,706)	(116,706)	(54,000)	(57,773)	3,936,480	(1,702)	(164,073)
Operating transfers out	(1,914,616)	(2,236,464)	(321,848)	(5,559,100)	(1,732,620)	20,000	20,000	(1,702)
Operating transfers from component units								
Operating transfers to component units								
Operating transfers from component units								
Operating transfers to component units								
Total other financing sources (uses)	23,335	980,889	957,554	(9,120,075)	10,526,522	19,995,533	1,146,159	1,146,159
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10,880,990	10,880,990		56,541,580	56,541,580	3,486	1,166,159	1,144,457
Fund balance at beginning of year								
Residual equity transfer	\$ 10,904,325	11,861,879	957,554	47,421,505	67,071,588	19,999,019	1,166,159	1,144,457

Fund balance at end of year

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, 1997

	Internal	Totals		Component Units
	Service Funds	Primary Government (Memorandum Only)		
Operating revenues:				
Charges for services	\$ -	-	-	40,951,321
Investment income	-	-	-	715,770
Mortgage loans interest income	-	-	-	1,529,517
Mortgage-backed securities interest income	-	-	-	662,814
Premiums	3,761,217	3,761,217		2,837,510
Gain on disposal of foreclosed assets	-	-	-	4,662
Miscellaneous revenues	-	-	-	298,529
Total operating revenues	3,761,217	3,761,217	3,761,217	47,000,123
Operating expenses:				
Personal services	-	-	-	19,684,389
Materials and supplies	-	-	-	2,482,104
Repairs and maintenance	-	-	-	1,038,919
General and administrative	274,139	274,139		12,040,144
Depreciation and amortization	-	-	-	3,419,638
Mortgage servicing fees	-	-	-	73,453
Mortgage insurance	-	-	-	22,445
Mortgage credit certificate program expenses	-	-	-	6,050
Bond Interest	-	-	-	2,635,518
Provision for bad debt	-	-	-	2,685,175
Premium payments	704,703	704,703		566,271
Benefit payments	3,316,192	3,316,192		1,591,516
Other operating expenses	9,112	9,112		-
Total operating expenses	4,304,146	4,304,146	4,304,146	46,245,622

Operating income (loss)	<u>(542,929)</u>	<u>(542,929)</u>	<u>754,501</u>
Nonoperating revenues (expenses):			
Ad valorem taxes	-	-	1,103,482
Intergovernmental revenues	-	-	26,957
Investment income	380,409	380,409	1,267,448
Interest expense	-	-	(1,023,473)
Gain (loss) on sale of investments	-	-	(38,662)
Miscellaneous revenue	-	-	387,282
Sale of scrap and assets	-	-	149,161
Other expenses	-	-	<u>(4,267)</u>
Total nonoperating revenues (expenses)	<u>380,409</u>	<u>380,409</u>	<u>1,867,928</u>
Net income (loss) before operating transfers	(162,520)	(162,520)	2,622,429
Operating transfers:			
Operating transfers in	241,365	241,365	-
Operating transfers out	-	-	(177,298)
Operating transfers to component units	-	-	-
Total operating transfers	<u>241,365</u>	<u>241,365</u>	<u>(177,298)</u>
Net income (loss)	78,845	78,845	2,445,131
Amortization of contributed capital			
	-	-	<u>113,320</u>
Increase (decrease) in retained earnings	78,845	78,845	2,558,451
Retained earnings at beginning of year	2,441,475	2,441,475	48,455,831
Prior period adjustment	<u>(119,555)</u>	<u>(119,555)</u>	<u>70,045</u>
Retained earnings at end of year	<u>\$ 2,400,765</u>	<u>\$ 2,400,765</u>	<u>\$ 51,084,327</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, 1997

	Internal Service Funds	Totals Primary Government (Memorandum Only)	Component Units
Cash flows from operating activities:			
Operating income (loss)	\$ (542,929)	(542,929)	754,501
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	3,419,638
Deferred income recognition	-	-	(27,427)
Miscellaneous revenues	-	-	17,689
Provision for bad debt	-	-	(350,783)
(Gain) loss on disposal of foreclosed assets	-	-	(4,622)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	1,676,421
(Increase) decrease in other assets	-	-	288,239
(Increase) decrease in other receivables	32,689	32,689	-
(Increase) decrease in inventory	-	-	(85,291)
(Increase) decrease in accrued interest receivable	-	-	(71,251)
(Increase) decrease in prepaid expense	(13,123)	(13,123)	48,744
(Increase) decrease in mortgage loans receivable	-	-	2,405,898
Increase (decrease) in customer deposits	-	-	13,119
Increase (decrease) in accounts payable and other accrued expenses	691,537	691,537	1,136,621
Increase (decrease) in due to other funds	(797)	(797)	-
Increase (decrease) in due to primary government	-	-	10,191
Increase (decrease) in liability for self-insurance claims	86,398	86,398	-
Increase (decrease) in accrued compensation	-	-	(1,189)
Total adjustments	796,704	796,704	8,475,997
Net cash (used) provided by operating activities	253,775	253,775	9,230,498
Cash flows from investing activities:			
Purchase of investments	(6,153,612)	(6,153,612)	(16,423,789)
Proceeds from maturities of investments	4,924,268	4,924,268	4,287,869
Investment income	808,837	808,837	1,285,427
Other investing income	-	-	1,184,584
Other investing expenses	-	-	(30,328)
Net cash (used) provided in investing activities	(420,507)	(420,507)	(9,696,237)

Cash flows from capital and related financing activities:

Capital expenditures	-	(3,942,809)
Principal payments on bonds and certificates of indebtedness	-	(8,876,578)
Interest payments on bonds and certificates of indebtedness	-	(1,397,908)
Ad valorem taxes received	-	481,545
Intergovernmental revenue	-	8,748
Bond proceeds	-	14,941,439
Bond issue costs	-	(135,386)
Principal payments under capital lease	-	(424,610)
Receipt of capital contribution	-	226,400
Other income	-	359,498
Other expenses	-	(224,220)

Net cash flows (used) provided by capital and related financing activities - 1,016,119

Cash flows from noncapital activities:

Ad valorem taxes received	-	631,678
Other revenues	-	3,345
Intergovernmental revenues	-	19,528
Operating transfers out	-	(181,565)
Operating transfers in	241,365	241,365
Advances made	-	(184,676)

Net cash flows (used) provided by noncapital activities - 241,365 288,310

Net increase (decrease) in cash and cash equivalents 74,633 838,690

Cash and cash equivalents at beginning of year 256,982 12,242,181

Cash and cash equivalents at end of year 331,615 13,080,871

Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet - 18,947,808

Adjusted cash and cash equivalents - All Fund Types \$ 331,615 32,028,679

Discretely Presented Component Units Supplementary Disclosure:

- (1) The Airport Authority contributed \$1,531,091 of land improvements and fixed assets as capital into the proprietary fund, while the Calcasieu Parish Public Trust Authority acquired \$30,328 of real estate from foreclosure proceedings (not considered to be contributed capital).
- (2) 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 \$14,844,392 are combined with the \$32,028,679 reported above for a total component unit cash and cash equivalents of \$46,873,071. These amounts are not inclusive of a component unit cash overdraft of \$1,010 which relates to a component unit governmental fund.
- (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$30,000; Waterworks District 9 of Ward 4, \$501,559; Waterworks District 8 of Wards 3 & 8, \$250,525; Waterworks District 4 of Ward 4, \$48,867; Waterworks District 11 of Wards 4 & 7, \$94,595; and Calcasieu Parish Public Trust Authority, \$2,414,458. Interest for other component units are disclosed on the face of the statement.

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

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

Assets and other debits	Governmental Fund Types								
	Parish Library	Fire Protection District							
		No. 1 of Ward 1	No. 2 of Ward 2	No. 3 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
Cash and cash equivalents	\$ 364,107	102,812	75,120	177,245	99,474	15,941	48,160	36,559	78,171
Investments	2,972,361	152,778	19,933	826,977	322,055	258,056	20,477	8,622	184,862
Receivables (net of allowances for uncollectibles):									
Taxes	3,944,793	254,217	41,668	652,909	367,442	111,686	69,042	48,006	236,543
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	18,725	981	119	6,603	2,168	1,466	107	126	1,022
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	12,096,532	1,400,928	459,566	916,923	1,100,359	188,304	738,503	189,948	2,364,596
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	1,897,855	59,008	60,000	124,390	179,416	-	57,697	-	108,058
Amount to be provided for retirement of general long-term debt	8,683,076	474,992	844	540,610	195,584	-	222,303	90,000	776,364
Total assets and other debits	\$ 29,977,449	2,445,716	657,250	3,245,657	2,266,498	575,453	1,156,289	373,261	3,749,616

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

	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. 2 of Ward 7	No. 7 of Ward 8	
Assets and other debits										
Assets:										
Cash and cash equivalents	\$ 162,034	104,165	65,710	45,104	1,293,087	3,262,946	40,937	90,874	26,077	
Investments	-	92,277	117,516	53,801	3,221,107	-	84,988	107,519	125,894	
Receivables (net of allowances for uncollectibles):										
Taxes	266,667	250,308	140,040	119,087	1,541,691	1,663,094	224,973	124,393	210,227	
Accounts	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Mortgage loans	-	-	-	-	-	-	-	-	-	
Interest receivable	1,056	780	691	307	-	4,975	579	551	680	
Prepaid items	-	-	-	-	-	14,666	-	-	-	
Due from other governmental units	3,141	-	-	7,929	64,113	36,105	-	-	-	
Due from primary government	-	-	-	31,498	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	-	-	-	
Fixed assets (net, where applicable, of accumulated depreciation)	970,216	793,545	378,062	150,407	9,129,315	1,266,378	362,675	343,713	280,836	
Other assets	-	-	-	-	-	-	-	-	-	
Other debits:										
Amount available in debt service funds	44,743	112,654	-	-	-	-	-	10,000	-	
Amount to be provided for retirement of general long-term debt	-	490,345	267	14,739	-	-	8,666	808	100,091	
Total assets and other debits	\$ 1,447,857	1,844,074	702,286	422,872	15,249,313	6,248,164	722,818	677,858	743,805	

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types								
	Calcasieu Parish Communications District	Recreation District No. 1 of Ward 4	No. 4 of Ward 1	Community Center and Playground District No. 2 of Ward 4	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	Niblett's Bluff Park Commission	Calcasieu Parish Sheriff
Assets and other debits									
Assets:									
Cash and cash equivalents	\$ 721,010	78,475	51,133	1,461,792	10,126	128,993	156,295	127,896	21,893,790
Investments	1,352,263	380,461	-	-	-	-	-	-	1,382,438
Receivables (net of allowances for uncollectibles):									
Taxes	-	1,147,129	68,330	3,348,512	-	79,274	204,837	107,906	585,112
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	4,029	-	-	-	-	-	-	-	785,573
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	7,076	2,796	-	-	-	-	-	-	-
Prepaid items	-	-	-	30,436	-	-	-	-	-
Due from other governmental units	-	375	7,088	78,453	-	2,243	6,950	6,950	460,306
Due from primary government	-	-	-	-	-	-	-	-	-
Deferred charge	30,078	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	34,544	-	-	-	-	171,342
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	694,226	4,729,336	823,104	20,557,545	14,474	510,002	658,818	781,621	24,062,897
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	9,474	-	-	1,153,248	-	-	-	-	680,311
Amount to be provided for retirement of general long-term debt	522,581	9,032	-	3,471,752	-	-	-	-	12,646,271
Total assets and other debits	\$ 3,340,737	6,347,604	949,655	30,136,282	24,600	720,512	1,026,900	1,024,373	62,668,040

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types							
	Calcasieu Parish Clerk of Court	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	The 14th Judicial District Court Indigent Transcript Fund
Assets and other debits								
Assets:								
Cash and cash equivalents	\$ 3,515,626	-	674,944	177,162	8,460	141,845	15,279	133,298
Investments	1,416,396	-	983,137	-	-	217,655	2,262	-
Receivables (net of allowances for uncollectibles):								
Taxes	-	896,879	-	-	-	-	-	-
Accounts	112,343	-	-	-	-	-	-	3,085
Special assessments	-	-	-	-	-	-	39,533	-
Other	-	-	25,879	47,204	-	125	12	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	-	-	13,939	68	-	9,940	-	-
Prepaid items	-	-	-	-	-	127,349	-	-
Due from other governmental units	-	49,286	59,580	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	961,753	391,782	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	707,303	195,028	751,656	141,148	-	137,550	-	-
Other assets	-	-	-	-	-	-	-	-
Other debits:								
Amount available in debt service funds	-	-	-	-	-	-	9,391	-
Amount to be provided for retirement of general long-term debt	41,206	-	-	3,342	-	34,060	22,409	-
Total assets and other debits	\$ 5,792,874	1,141,193	3,470,888	760,706	8,460	668,524	88,886	136,383

Liabilities and fund balances	
Liabilities:	\$
Cash overdraft	1,010
Accounts payable	32,874
Payroll taxes	4,414
Accrued interest payable	17,130
Accrued liabilities	-
Deductions from ad valorem taxes receivable - retirement system	-
Due to other governmental units	-
Due to primary government	-
Deferred revenues	-
Notes payable	575,000
Liability for self-insurance funds	-
Capital lease	-
Retainage payable	-
Liabilities payable from restricted assets	-
General obligation bonds payable	-
Revenue bonds payable	-
Special assessment debt	-
Compensated absences payable	41,206
Other liabilities	3,000,885
Total liabilities	3,074,965
	597,554
	273,276
	239,343
	21,717
	2,693
	31,800
	34,060
	17,419
	2,342
	33,139
	4,139
	8,162
	10,663
	941
	33,933

Equity and other credits:							
Investment in general fixed assets	707,303	195,028	751,656	141,148	-	137,550	-
Contributed capital	-	-	-	-	-	-	-
Retained earnings:							
Reserved	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Fund balances:							
Reserved for restricted purposes	-	-	-	391,782	-	-	-
Reserved for debt service	-	-	-	-	-	-	15,785
Reserved for prepaid items	-	-	-	-	-	127,349	-
Unreserved:							
Designated	-	-	961,753	91,199	-	-	-
Undesignated	2,010,606	348,611	1,484,203	80,802	8,460	365,426	136,383
Total equity and other credits	2,717,909	543,639	3,197,612	704,931	8,460	630,325	15,785
Total liabilities, equity and other credits	\$ 5,792,874	\$ 1,141,193	\$ 3,470,888	\$ 760,706	\$ 8,460	\$ 668,524	\$ 88,886

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

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 & 7	No. 7 of Ward 6 & 4
Cash and cash equivalents	\$ 80,195	15,180	250,797	34,178	27,951	499,094	148,897	217,047
Investments	-	256,332	439,121	-	-	-	156,225	-
Receivables (net of allowances for uncollectibles):								
Taxes	-	84,265	5,943	-	-	79,444	-	-
Accounts	175,090	49,782	50,815	19,023	32,371	80,708	37,597	33,648
Special assessments	-	-	-	-	-	-	-	-
Other	-	755	9,405	9,213	-	35,902	21,732	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	10,067	2,106	5,472	76	2,104	4,424	-	274
Prepaid items	10,217	2,620	5,813	4,026	123	1,928	1,217	6,042
Due from other governmental units	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-
Deferred financing costs	104,835	-	129,971	-	-	-	-	140,069
Inventory	35,293	-	-	-	-	9,909	2,464	-
Restricted assets:								
Cash and cash equivalents	2,239,050	46,073	359,172	8,950	343,328	555,225	72,197	307,614
Other restricted assets	-	109,917	155,722	-	-	245,932	112,991	-
Fixed assets (net, where applicable, of accumulated depreciation)	4,150,587	1,378,518	3,121,386	607,112	912,635	5,769,239	2,253,741	2,318,593
Other assets	-	320	150	-	736	-	-	8,000
Other debits:								
Amount available in debt service funds	-	-	302,053	-	-	-	240,774	-
Amount to be provided for retirement of general long-term debt	-	-	122,947	-	-	-	19,226	-
Total assets and other debits	\$ 6,805,334	1,945,868	4,958,767	682,578	1,319,248	7,281,805	3,067,061	3,031,287

Liabilities and fund balances											
Liabilities:											
Cash overdraft	\$ -	-	-	-	-	-	-	-	-	-	-
Accounts payable	21,485	89,396	19,929	661	75,335	12,749	5,607	4,210	-	-	-
Payroll taxes	4,512	-	4,961	2,076	1,693	3,173	8,429	5,831	-	-	-
Accrued interest payable	61,835	-	-	40,287	-	-	-	-	-	-	-
Accrued liabilities	-	1,991	6,240	4,261	5,229	3,308	1,314	8,740	-	-	-
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	1,106,008	14,389	-	4,389	-	26,162	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	4,967	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-	-	-	-	-
Liability for self-insurance funds	-	-	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-	-	-	-
Retainage payable	-	7,699	-	-	7,040	-	-	-	-	-	-
Liabilities payable from restricted assets	91,310	43,627	88,904	8,950	70,590	31,138	55,409	80,433	-	-	-
General obligation bonds payable	630,000	84,293	425,000	-	-	-	260,000	246,000	-	-	-
Revenue bonds payable	2,712,000	318,565	2,404,940	355,000	837,742	4,789,635	1,387,014	980,000	-	-	-
Special assessment debt	-	-	-	-	-	-	-	-	-	-	-
Compensated absences payable	-	1,465	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>4,627,150</u>	<u>561,425</u>	<u>2,949,974</u>	<u>415,624</u>	<u>997,629</u>	<u>4,866,165</u>	<u>1,722,740</u>	<u>1,325,214</u>	-	-	-
Equity and other credits:											
Investment in general fixed assets	-	-	-	-	-	-	-	-	-	-	-
Contributed capital	-	1,294,700	1,104,559	248,134	-	-	867,678	755,970	-	-	-
Retained earnings:											
Reserved	1,673,409	-	360,990	-	124,996	665,019	95,451	65,830	-	-	-
Unreserved	504,775	89,743	241,191	18,820	196,623	1,750,621	140,418	884,273	-	-	-
Fund balances:											
Reserved for restricted purposes	-	-	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	302,053	-	-	-	240,774	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-	-	-	-	-
Unreserved:											
Designated	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-
Total equity and other credits	<u>2,178,184</u>	<u>1,384,443</u>	<u>2,008,793</u>	<u>266,954</u>	<u>321,619</u>	<u>2,415,640</u>	<u>1,344,321</u>	<u>1,706,073</u>	-	-	-
Total liabilities, equity and other credits	<u>\$ 6,805,334</u>	<u>1,945,868</u>	<u>4,958,767</u>	<u>682,578</u>	<u>1,319,248</u>	<u>7,281,805</u>	<u>3,067,061</u>	<u>3,031,287</u>	-	-	-

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1997

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 1	West Calcasieu Cameron Hospital		
Cash and cash equivalents	\$ 2,078,082	42,563	15,961	798,950	1,877,147		41,470,689
Investments	26,812,247	81,925	-	-	99,160		42,148,845
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	276,023	-		17,150,440
Accounts	8,208	-	4,335	63,362	7,832,848		8,503,215
Special assessments	-	-	-	-	-		39,533
Other	-	2,489	-	-	-		942,318
Mortgage loans	15,187,461	-	-	-	-		15,187,461
Interest receivable	194,810	324	-	-	198,302		492,714
Prepaid items	-	893	-	13,217	77,857		296,404
Due from other governmental units	-	14,390	3,354	407,979	-		1,208,242
Due from primary government	-	-	-	175,000	-		206,498
Deferred charge	-	-	-	-	-		30,078
Deferred financing costs	704,444	-	-	-	60,353		1,139,672
Inventory	-	-	-	-	536,482		790,034
Restricted assets:							
Cash and cash equivalents	-	10,571	-	-	106,667		5,402,382
Other restricted assets	-	103,016	-	-	12,538,245		13,265,823
Fixed assets (net, where applicable, of accumulated depreciation)	2,882	4,660,419	525,345	10,141,238	22,681,313		146,418,522
Other assets	907	-	-	-	3,739		13,852
Other debits:							
Amount available in debt service funds	-	-	-	-	-		5,049,072
Amount to be provided for retirement of general long-term debt	-	-	-	-	-		28,491,515
Total assets and other debits	\$ 44,989,041	4,916,590	548,995	11,875,769	46,012,113		328,247,309

Liabilities and fund balances	
Liabilities:	
Cash overdraft	1,010
Accounts payable	2,359,300
Payroll taxes	34,215
Accrued interest payable	981,522
Accrued liabilities	1,992,067
Deductions from ad valorem taxes receivable - retirement system	50,828
Due to other governmental units	3,692,357
Due to primary government	39,511
Deferred revenues	8,344,060
Notes payable	575,000
Liability for self-insurance funds	517,535
Capital lease	1,217,206
Retainage payable	37,259
Liabilities payable from restricted assets	487,805
General obligation bonds payable	20,552,293
Revenue bonds payable	72,735,214
Special assessment debt	31,800
Compensated absences payable	649,491
Other liabilities	3,271,664
Total liabilities	117,570,137
Equity and other credits:	
Investment in general fixed assets	87,630,362
Contributed capital	20,651,706
Retained earnings:	
Reserved	3,121,874
Unreserved	47,962,453
Fund balances:	
Reserved for restricted purposes	1,302,818
Reserved for debt service	4,519,257
Reserved for prepaid items	172,451
Unreserved:	
Designated	13,464,543
Undesignated	31,851,708
Total equity and other credits	210,677,172
Total liabilities, equity and other credits	328,247,309

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, 1997

Parish	Fire Protection District								
	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	
S	4,486,493	265,506	88,516	651,438	402,397	92,409	70,949	50,831	233,882
Ad valorem	-	-	-	-	-	-	-	-	-
Sales	-	22,022	3,699	32,127	13,737	12,161	5,466	4,895	10,280
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	205,327	45,827	14,718	51,641	25,486	8,674	12,196	-	24,305
Charges for services	37,347	-	-	-	1,208	1,313	-	-	43,656
Fines and forfeitures	70,765	-	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Investment income	262,530	15,389	8,013	75,452	29,380	18,749	5,227	4,897	25,490
Sale of assets	45,780	-	-	-	-	-	-	-	-
Miscellaneous revenues	31,455	1,939	-	-	300	-	-	190	825
Total revenues	5,139,697	350,683	114,946	810,658	472,208	133,606	93,838	60,813	338,438

Expenditures

Current:	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	-	191,258	54,139	591,326	257,073	132,730	39,431	57,972	166,466
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	3,781,994	-	-	-	-	-	-	-	-
Capital outlay	254,487	-	-	-	-	-	-	-	153,011
Debt service:	-	-	-	-	-	-	-	-	-

Principal retirement	520,000	47,000	60,000	60,000	155,000	5,000	20,000	80,000
Interest and fiscal charges	731,069	33,531	7,663	36,281	25,109	833	16,554	51,546
Total expenditures	5,287,550	271,789	121,802	687,607	437,182	138,563	75,985	451,023
Excess (deficiency) of revenues over (under) expenditures	(147,853)	78,894	(6,856)	123,051	35,026	(4,957)	17,853	(112,585)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	557,773	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Bond proceeds	8,420,000	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(8,420,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	557,773	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	409,920	78,894	(6,856)	123,051	35,026	(4,957)	17,853	(112,585)
Fund balance at beginning of year	2,642,947	149,341	100,003	841,250	376,978	281,967	24,866	361,539
Prior period adjustment	(66,968)	(3,473)	(1,870)	(22,821)	(9,325)	(7,024)	(1,497)	(11,001)
Fund balance at end of year	\$ 2,985,899	224,762	91,277	941,480	402,679	269,986	41,222	237,953

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1997

	Fire Protection District			Gravity Drainage District					
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
Revenues:									
Taxes:									
Ad valorem	\$ 264,933	252,688	145,917	105,405	1,587,558	1,670,101	224,375	125,342	216,296
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	5,537	7,939	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	3,141	5,115	39,254	48,323	217,374	34,918	38,589	6,950	3,197
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest earned on assessments	-	-	-	-	-	-	-	-	-
Investment income	8,941	20,717	11,817	8,032	228,866	165,498	10,702	12,578	12,123
Sale of assets	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	750	-	1,000	12,332	4,942	-	-	-
Total revenues	282,552	287,209	196,988	162,760	2,046,130	1,875,459	273,666	144,870	231,616

Expenditures

Current:									
Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	107,554	154,365	-	-	-	-	-	-	-
Public works	-	-	161,890	140,442	912,770	948,639	226,803	77,480	195,431
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	8,404	7,206	-	-	236,854	819,906	-	-	-
Debt service:									

Principal retirement	60,029	125,000	-	-	-	-	10,000	-
Interest and fiscal charges	5,911	37,748	-	-	-	-	2,053	-
Total expenditures	181,898	324,319	161,890	140,442	1,149,624	1,768,545	89,533	195,431
Excess (deficiency) of revenues over (under) expenditures	100,654	(37,110)	35,098	22,318	896,506	106,914	55,337	36,185
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	100,654	(37,110)	35,098	22,318	896,506	106,914	55,337	36,185
Fund balance at beginning of year	319,738	228,111	136,531	65,034	4,999,714	4,816,298	131,402	105,345
Prior period adjustment	-	(4,712)	(3,595)	(1,968)	-	-	(3,078)	(2,565)
Fund balance at end of year	\$ 420,392	186,289	168,034	85,384	5,896,220	4,923,212	183,661	138,965

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1997

	Calcasieu Parish Communications District	Recreation District No. 1 of Ward 4	Community Center and Playground District					Niblett's Bluff Park Commission	Calcasieu Parish Sheriff
			No. 4 of Ward 1	No. 2 of Ward 4	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7		
Revenues:									
Taxes:									
Ad valorem	\$ -	1,144,680	64,519	3,367,092	-	75,879	107,446	9,545,354	
Sales	-	-	-	-	-	-	-	7,112,704	
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	
Special assessments levied	-	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	-	
Intergovernmental revenues	-	6,625	24,267	78,453	11,250	9,615	6,950	2,102,250	
Charges for services	1,231,541	28,992	2,500	789,836	-	3,614	70,225	4,630,864	
Fines and forfeitures	-	-	-	-	-	-	-	-	
Interest received on assessments	-	-	-	-	-	-	-	-	
Investment income	115,318	47,514	1,362	130,182	338	3,051	6,068	994,748	
Sale of assets	-	-	-	-	-	-	-	-	
Miscellaneous revenues	210	13,175	377	39,971	3,780	69	961	2,679,627	
Total revenues	1,347,069	1,240,986	93,025	4,405,534	15,368	92,228	191,650	27,065,547	

Expenditures

Current:

Judicial	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	553,855
Public safety	828,670	-	-	-	-	-	-	19,924,494
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	745,255	61,892	2,935,473	12,386	50,464	141,061	-
Capital outlay	144,129	430,150	13,259	3,614	-	22,233	7,877	11,967,175
Debt service:								

Principal retirement	75,000	-	-	760,000	-	-	-	-	-
Interest and fiscal charges	27,113	-	-	279,605	-	-	-	-	927,094
Total expenditures	1,074,912	1,175,405	75,151	3,978,692	12,386	72,697	158,566	148,938	33,372,618
Excess (deficiency) of revenues over (under) expenditures	272,157	65,581	17,874	426,842	2,982	19,531	95,805	42,712	(6,307,071)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	82,528
Operating transfers from primary government	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	8,390,000
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(9,000,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(527,472)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	272,157	65,581	17,874	426,842	2,982	19,531	95,805	42,712	(6,834,543)
Fund balance at beginning of year	1,847,259	373,634	95,831	4,249,538	7,043	187,448	261,427	192,515	26,118,597
Prior period adjustment	(46,347)	(8,989)	-	-	84	-	-	-	-
Fund balance at end of year	\$ 2,073,069	430,226	113,705	4,676,380	10,109	206,979	357,232	235,227	19,284,054

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1997

	Calcasieu Parish Clerk of Court	Calcasieu Parish Assessment District	District Attorney of the 14th Judicial District	The 14th and 38th Judicial Districts Indigent Defender Board	The 14th Judicial District Court Judicial Expense Fund	The 14th Judicial District Court Child Support Fund	The 14th Judicial District Court Indigent Transcript Fund
Revenues:							
Taxes:							
Ad valorem	\$ -	1,059,024	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-
Licenses and permits	55,463	-	-	-	-	-	-
Intergovernmental revenues	-	73,929	1,617,264	208,031	-	-	-
Charges for services	3,254,190	31,708	289,109	4,991	138,787	306,379	-
Fines and forfeitures	-	-	433,698	840,697	-	-	157,313
Interest received on assessments	-	-	-	-	-	-	-
Investment income	106,308	10,710	110,219	23,312	-	13,856	-
Sale of assets	-	-	-	-	-	-	-
Miscellaneous revenues	9,429	526	6,187	4,575	-	-	-
Total revenues	3,425,390	1,175,897	2,456,477	1,081,606	138,787	320,235	157,313
Expenditures							
Current:							
Judicial	-	-	-	899,528	-	231,104	78,877
Finance and administrative	-	-	-	-	-	-	-
Other general government	2,969,921	1,306,792	3,810,587	-	363	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	162,070	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	379	15,441	7,492	12,425	-	60,192	-
Debt service:							

Principal retirement	-	-	-	1,681	-	-	-
Interest and fiscal charges	-	17,130	-	540	-	-	-
Total expenditures	2,970,300	1,339,363	3,980,149	914,174	363	291,296	78,877
Excess (deficiency) of revenues over (under) expenditures	455,090	(163,466)	(1,523,672)	167,432	138,424	28,939	78,436
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers from primary government	116,706	-	1,763,109	-	-	-	-
Operating transfers to primary government	-	-	-	-	(131,000)	-	-
Bond proceeds	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	42,629	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Total other financing sources (uses)	116,706	-	1,763,109	-	(131,000)	42,629	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	571,796	(163,466)	239,437	167,432	7,424	71,568	78,436
Fund balance at beginning of year	1,438,810	512,077	2,206,519	396,351	1,036	421,207	57,947
Prior period adjustment	-	-	-	-	-	-	-
Fund balance at end of year	\$ 2,010,606	348,611	2,445,956	563,783	8,460	492,775	136,383

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1997

	Calcasieu Parish Coroner's Office	Sewer		Waterworks District		Waterworks District		Airport Authority District #1	Totals
		District 12 of Ward 4	District 12 of Ward 4	No. 8 of Wards 3 & 8	No. 11 of Ward 4				
Revenues:									
Taxes:									
Ad valorem	\$ -	-	133,850	49,653	-	-	-	26,689,274	
Sales	-	-	-	-	-	-	-	7,112,704	
Other taxes, penalties and interest	-	-	-	-	-	-	-	117,863	
Special assessments levied	-	13,134	-	-	-	-	-	13,134	
Licenses and permits	-	-	-	-	-	-	-	55,463	
Intergovernmental revenues	-	-	4,726	-	-	1,472,153	-	6,407,498	
Charges for services	212,982	-	-	-	-	-	-	11,089,871	
Fines and forfeitures	-	-	-	-	-	-	-	1,502,473	
Interest received on assessments	-	5,189	-	-	-	-	-	5,189	
Investment income	-	1,396	11,946	8,493	-	-	-	2,517,949	
Sale of assets	-	-	-	-	-	-	-	45,780	
Miscellaneous revenues	-	-	-	-	-	-	-	2,833,944	
Total revenues	212,982	19,719	150,522	58,146	1,472,153	58,391,142			

	Calcasieu Parish Coroner's Office	Sewer		Waterworks District		Waterworks District		Airport Authority District #1	Totals
		District 12 of Ward 4	District 12 of Ward 4	No. 8 of Wards 3 & 8	No. 11 of Ward 4				
Expenditures									
Current:									
Judicial	356,896	-	-	-	-	-	-	1,566,405	
Finance and administrative	-	9,165	-	-	-	-	-	9,165	
Other general government	-	-	-	-	-	-	-	8,641,518	
Public safety	-	-	-	-	-	-	-	22,505,478	
Public works	-	-	-	-	-	-	-	2,663,455	
Health and welfare	-	-	-	-	-	-	-	162,070	
Culture and recreation	-	-	-	-	-	-	-	7,864,130	
Capital outlay	-	-	-	-	1,548,530	-	-	15,735,725	
Debt service:									

Principal retirement	-	31,800	130,000	15,000	-	2,155,510
Interest and fiscal charges	-	4,293	28,722	23,209	-	2,256,004
Total expenditures	356,896	45,258	158,722	38,209	1,548,530	63,559,460
Excess (deficiency) of revenues over (under) expenditures	(143,914)	(25,539)	(8,200)	19,937	(76,377)	(5,168,318)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	94,770	177,298
Operating transfers from primary government	143,914	-	-	-	-	2,581,502
Operating transfers to primary government	-	-	-	-	-	(131,000)
Bond proceeds	-	-	-	-	-	16,810,000
Proceeds from capital lease	-	-	-	-	-	42,629
Payment to refunded bond escrow agent	-	-	-	-	-	(17,420,000)
Total other financing sources (uses)	143,914	-	-	-	94,770	2,060,429
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(25,539)	(8,200)	19,937	18,393	(3,107,889)
Fund balance at beginning of year	-	41,871	310,253	220,837	(13,944)	54,617,449
Prior period adjustment	-	(547)	-	-	-	(198,783)
Fund balance at end of year	\$ -	15,785	302,053	240,774	4,449	51,310,777

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, 1997

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4 & 7	No. 7 of Wards 6 & 4
Operating revenues:								
Charges for services	1,242,694	282,412	500,768	147,222	343,059	1,001,917	409,277	395,444
Investment income	-	-	-	-	-	-	-	-
Mortgage loans interest income	-	-	-	-	-	-	-	-
Mortgage-backed securities interest income	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Gain on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	1,005	-	-	-	-	-	-
Total operating revenues	1,242,694	283,417	500,768	147,222	343,059	1,001,917	409,277	395,444
Operating expenses:								
Personal services	297,105	116,859	129,922	43,119	94,407	168,397	101,823	105,348
Materials and supplies	52,648	18,288	57,210	13,186	10,663	57,122	70,653	20,527
Repairs and maintenance	53,127	20,579	18,432	20,041	13,064	71,396	5,105	8,984
General and administrative	196,659	75,374	105,645	26,166	80,671	125,996	67,976	61,618
Depreciation and amortization	171,319	66,218	116,683	20,749	46,117	238,048	72,146	107,930
Mortgage servicing fees	-	-	-	-	-	-	-	-
Mortgage insurance	-	-	-	-	-	-	-	-
Mortgage credit certificate program expenses	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Provision for bad debt	2,650	-	657	-	454	4,117	2,088	2,133
Premium payments	-	-	-	-	-	-	-	-
Benefit payments	-	-	-	-	-	-	-	-
Total operating expenses	773,508	297,318	428,549	123,261	245,376	665,076	319,791	306,540
Operating income (loss)	469,186	(13,901)	72,219	23,961	97,683	336,841	89,486	88,904

Nonoperating revenues (expenses):										
Ad valorem taxes	179,007	92,745	54,387	-	-	319,146	29,562	60,847		
Intergovernmental revenues	-	-	-	-	-	8,748	-	5,143		
Investment income	113,377	19,301	26,768	587	14,180	47,198	8,486	5,965		
Interest expense	(237,636)	(20,433)	(155,737)	(19,081)	(47,913)	(329,972)	(92,803)	(88,073)		
Gain (loss) on sale of investments	-	-	-	-	(993)	-	-	-		
Miscellaneous revenue	17,689	-	609	54	1,370	12,747	1,621	3,345		
Sale of scrap and assets	-	-	-	-	-	-	-	-		
Other expenses	-	-	-	-	-	-	-	-		
Total nonoperating revenues (expenses)	<u>72,437</u>	<u>91,613</u>	<u>(73,973)</u>	<u>(18,440)</u>	<u>(33,356)</u>	<u>57,867</u>	<u>(53,134)</u>	<u>(12,773)</u>		
Net income (loss) before operating transfers	541,623	77,712	(1,754)	5,521	64,327	394,708	36,352	76,131		
Operating transfers:										
Operating transfers out	-	-	-	-	-	-	-	-		
Net income (loss)	541,623	77,712	(1,754)	5,521	64,327	394,708	36,352	76,131		
Amortization of contributed capital	-	-	36,596	2,315	-	-	23,704	27,050		
Increase (decrease) in retained earnings	541,623	77,712	34,842	7,836	64,327	394,708	60,056	103,181		
Retained earnings at beginning of year	1,636,561	19,672	567,339	10,984	257,292	2,020,932	175,813	846,922		
Prior period adjustment	-	(7,641)	-	-	-	-	-	-		
Retained earnings at end of year	<u>\$ 2,178,184</u>	<u>89,743</u>	<u>602,181</u>	<u>18,820</u>	<u>321,619</u>	<u>2,415,640</u>	<u>235,869</u>	<u>950,103</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, 1997

	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
	\$												
Operating revenues:													
Charges for services	23,209	114,903	23,260	683,354	35,299,681	484,121							40,951,321
Investment income	715,770	-	-	-	-	-	-	-	-	-	-	-	715,770
Mortgage loans interest income	1,529,517	-	-	-	-	-	-	-	-	-	-	-	1,529,517
Mortgage-backed securities interest income	662,814	-	-	-	-	-	-	-	-	-	-	-	662,814
Premiums	-	-	-	-	-	-	-	-	-	-	2,837,510	-	2,837,510
Gain on disposal of foreclosed assets	4,662	-	-	-	-	-	-	-	-	-	-	4,662	4,662
Miscellaneous revenues	12,850	2,267	-	2,557	279,253	597	-	-	-	-	-	-	298,529
Total operating revenues	2,948,822	117,170	23,260	685,911	35,578,934	3,322,228							47,000,123
Operating expenses:													
Personal services	-	29,256	1,750	427,046	18,169,357	-							19,684,389
Materials and supplies	-	28,041	996	104,751	1,697,681	350,338							2,482,104
Repairs and maintenance	-	15,262	1,478	-	811,451	-							1,038,919
General and administrative	113,211	15,900	11,785	332,042	10,805,170	21,931							12,040,144
Depreciation and amortization	115,659	97,741	23,655	523,626	1,795,625	24,122							3,419,638
Mortgage servicing fees	73,453	-	-	-	-	-							73,453
Mortgage insurance	22,445	-	-	-	-	-							22,445
Mortgage credit certificate program expenses	6,050	-	-	-	-	-							6,050
Bond interest	2,384,001	-	-	-	251,517	-							2,635,518
Provision for bad debt	-	-	-	-	2,673,076	-							2,685,175
Premium payments	-	-	-	-	-	566,271							566,271
Benefit payments	-	-	-	-	-	1,591,516							1,591,516
Total operating expenses	2,714,819	186,200	39,664	1,387,465	36,203,877	2,554,178							46,245,622
Operating income (loss)	234,003	(69,030)	(16,404)	(701,554)	(624,943)	768,050							754,501

Nonoperating revenues (expenses):									
Ad valorem taxes	-	54,279	-	313,509	-	-	-	-	1,103,482
Intergovernmental revenues	-	-	-	13,066	-	-	-	-	26,957
Investment income	-	8,890	565	51,821	860,001	110,309	-	-	1,267,448
Interest expense	-	(31,825)	-	-	-	-	-	-	(1,023,473)
Gain (loss) on sale of investments	-	-	-	-	(37,669)	-	-	-	(38,662)
Miscellaneous revenue	-	-	-	-	349,847	-	-	-	387,282
Sale of scrap and assets	-	-	-	149,161	-	-	-	-	149,161
Other expenses	-	-	-	-	-	(4,267)	-	-	(4,267)
Total nonoperating revenues (expenses)	-	31,344	565	527,557	1,172,179	106,042	-	-	1,867,928
Income (loss) before operating transfers	234,003	(37,686)	(15,839)	(173,997)	547,236	874,092	-	-	2,622,429
Operating transfers:									
Operating transfers out	-	-	-	(94,770)	-	(82,528)	-	-	(177,298)
Net income (loss)	234,003	(37,686)	(15,839)	(268,767)	547,236	791,564	-	-	2,445,131
Amortization of contributed capital	-	-	23,655	-	-	-	-	-	113,320
Increase (decrease) in retained earnings	234,003	(37,686)	7,816	(268,767)	547,236	791,564	-	-	2,558,451
Retained earnings at beginning of year	3,342,478	(217,862)	(51,700)	1,791,996	37,106,222	949,182	-	-	48,455,831
Prior period adjustment	-	23,476	54,210	-	-	-	-	-	70,045
Retained earnings at end of year	\$ 3,576,481	(232,072)	10,326	1,523,229	37,653,458	1,740,746	-	-	51,084,327

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, 1997

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4
Cash flows from operating activities:								
Operating income (loss)	\$ 469,186	(13,901)	72,219	23,961	97,683	336,841	89,486	88,904
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation and amortization	171,319	66,218	116,683	20,749	46,117	238,048	72,146	107,930
Deferred income recognition	-	-	-	-	-	-	-	-
Miscellaneous revenues	17,689	-	-	-	-	-	-	-
Provision for bad debt	-	-	657	-	-	4,117	2,088	-
(Gain) loss on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(24,972)	(8,306)	(1,730)	2,604	1,430	215,672	6,416	(5,337)
(Increase) decrease in inventory	(7,646)	-	-	-	-	-	2,463	-
(Increase) decrease in accrued interest receivable	-	-	4,011	-	-	-	-	(26)
(Increase) decrease in prepaid expense	(1,205)	(460)	(962)	(1,327)	12,940	354	667	1,421
(Increase) decrease in mortgage loans receivable	-	-	-	-	-	-	-	-
(Increase) decrease in other assets	272,500	180	-	-	2,851	-	16,787	-
Increase (decrease) in customer deposits	5,525	2,618	9,145	-	-	-	-	472
Increase (decrease) in accounts payable and other accrued expenses	690	82,478	(99,076)	(20,925)	64,942	(170,631)	464	(20,653)
Increase (decrease) in other liabilities	(206)	160	-	-	(257)	-	-	-
Increase (decrease) in due to primary government	-	3,305	-	-	-	-	-	-
Increase (decrease) in accrued compensation	-	(70)	-	-	(1,008)	-	-	-
Total adjustments	433,694	146,123	28,728	1,101	127,015	287,560	101,031	83,807
Net cash (used) provided by operating activities	902,880	132,222	100,947	25,062	224,698	624,401	190,517	172,711
Cash flows from investing activities:								
Purchase of investments	-	(308,731)	(168,968)	-	-	(10,000)	(94,329)	-
Proceeds from maturities of investments	-	172,938	-	-	-	-	-	-
Investment income	103,371	39,517	26,768	587	14,180	47,198	8,486	5,965
Other investing income	-	-	-	-	-	-	-	-
Other investing expenses	-	-	-	-	-	-	-	-
Net cash (used) provided in investing activities	103,371	(96,276)	(142,200)	587	14,180	37,198	(85,843)	5,965

Cash flows from capital and related financing activities:									
Capital expenditures	(536,407)	(173,167)	(23,885)	(92,054)	(91,268)	(131,747)	(102,964)	(176,917)	
Principal payments on bonds and certificates of indebtedness	(216,000)	(19,090)	(2,203,515)	-	(41,134)	(1,075,000)	(31,806)	(31,000)	
Interest payments on bonds and certificates of indebtedness	(286,444)	(20,723)	(155,737)	(19,081)	(47,913)	(329,972)	(92,803)	(86,307)	
Ad valorem taxes received	-	-	54,387	-	-	319,146	29,562	-	
Intergovernmental revenue	-	-	-	-	-	8,748	-	-	
Bond proceeds	-	-	2,441,439	-	-	-	-	-	
Bond issue costs	-	-	(135,386)	-	-	-	-	-	
Principal payments under capital lease	-	-	-	-	-	-	-	-	
Receipt of capital contributions	-	100,000	-	76,400	-	-	-	-	
Other income	176,896	-	-	54	1,370	20,753	1,775	-	
Other expenses	-	-	(2,198)	-	-	-	-	-	
Net cash flows (used) provided by capital and related financing activities	(861,955)	(112,980)	(24,895)	(34,681)	(178,945)	(1,188,072)	(196,236)	(294,224)	
Cash flows from noncapital activities:									
Ad valorem taxes received	179,007	91,297	-	-	-	-	-	60,847	
Other revenues	-	-	-	-	-	-	-	3,345	
Intergovernmental revenues	-	-	-	-	-	-	-	5,143	
Operating transfers in (out)	-	-	-	-	-	-	-	-	
Advances made	-	-	-	-	-	-	-	-	
Net cash flows (used) provided by noncapital activities	179,007	91,297	-	-	-	-	-	69,335	
Net increase (decrease) in cash and cash equivalents	323,303	14,263	(66,148)	(9,032)	59,933	(526,473)	(91,562)	(46,213)	
Cash and cash equivalents at beginning of year	1,995,942	46,990	521,140	52,160	311,346	1,580,792	248,759	570,874	
Cash and cash equivalents at end of year	2,319,245	61,253	454,992	43,128	371,279	1,054,319	157,197	524,661	
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	-	-	154,977	-	-	-	63,897	-	
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 2,319,245	61,253	609,969	43,128	371,279	1,054,319	221,094	524,661	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1997

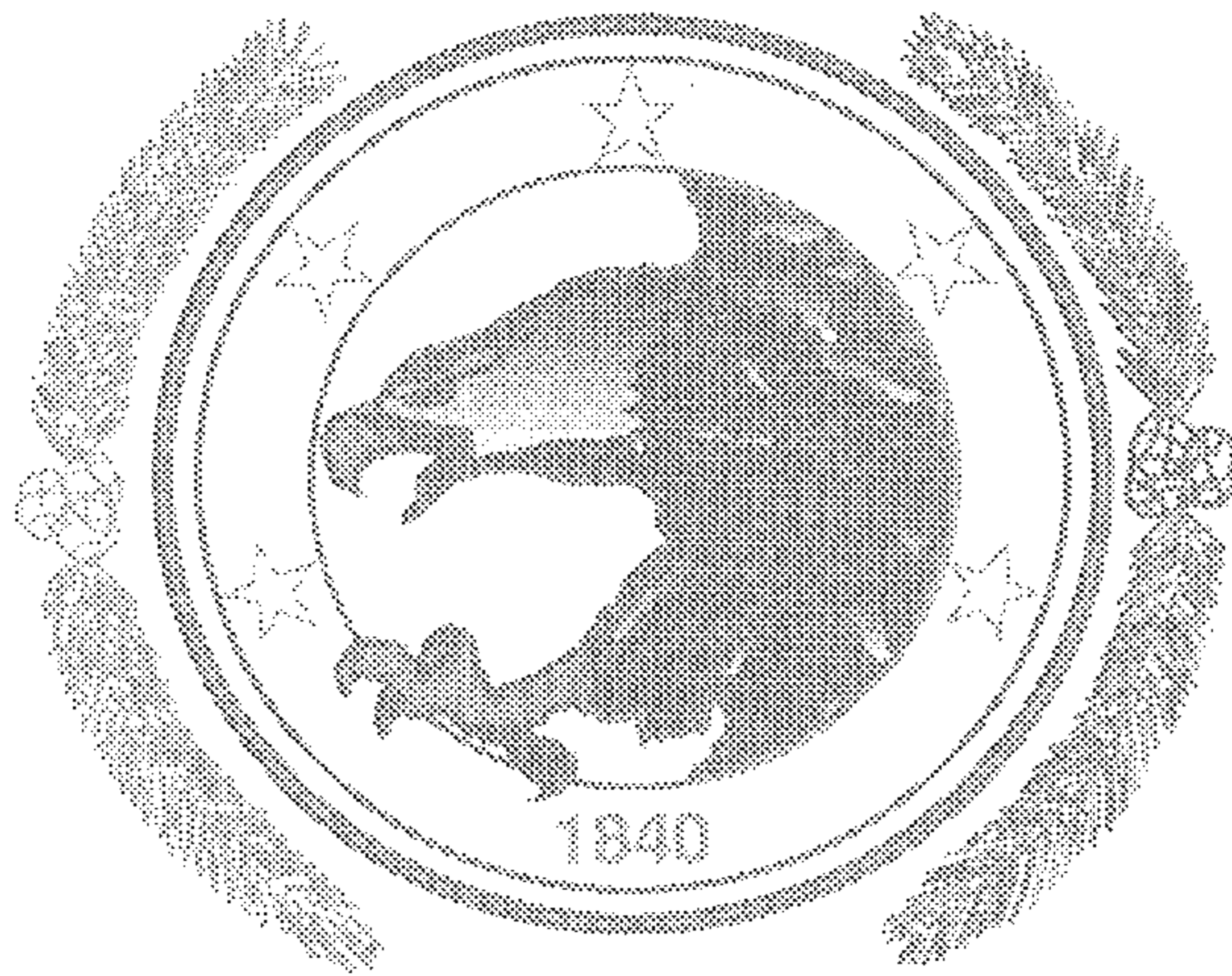
	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	Totals
Cash flows from operating activities:							
Operating income (loss)	\$ 234,003	(69,030)	(16,404)	(701,554)	(624,943)	768,050	754,501
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	115,659	97,741	23,655	523,626	1,795,625	24,122	3,419,638
Deferred income recognition	(27,427)	-	-	-	-	-	(27,427)
Miscellaneous revenues	-	-	-	-	-	-	17,689
Provision for bad debt	-	-	-	-	(357,645)	-	(350,783)
(Gain) loss on disposal of foreclosed assets	(4,622)	-	-	-	-	-	(4,622)
Change in assets and liabilities:							
(Increase) decrease in accounts receivable	(7,630)	-	(1,226)	(12,261)	1,498,211	13,550	1,676,421
(Increase) decrease in inventory	-	-	-	-	(38,154)	(41,954)	(85,291)
(Increase) decrease in accrued interest receivable	(75,236)	-	-	-	-	-	(71,251)
(Increase) decrease in prepaid expense	-	(893)	-	-	38,209	-	48,744
(Increase) decrease in mortgage loans receivable	2,405,898	-	-	-	-	-	2,405,898
(Increase) decrease in other assets	142	(2,676)	(1,545)	-	-	-	288,239
Increase (decrease) in customer deposits	-	25	-	-	(4,666)	-	13,119
Increase (decrease) in accounts payable and other accrued expenses	(11,179)	8,204	1,284	(2,356)	1,082,537	221,145	1,136,924
Increase (decrease) in other liabilities	-	-	-	-	-	-	(303)
Increase (decrease) in due to primary government	-	-	6,886	-	-	-	10,191
Increase (decrease) in accrued compensation	-	(111)	-	-	-	-	(1,189)
Total adjustments	2,395,605	102,290	29,054	509,009	4,014,117	216,863	8,475,997
Net cash (used) provided by operating activities	2,629,608	33,260	12,650	(192,545)	3,389,174	984,913	9,230,498
Cash flows from investing activities:							
Purchase of investments	(15,560,377)	(281,384)	-	-	-	-	(16,423,789)
Proceeds from maturities of investments	3,931,931	183,000	-	-	-	-	4,287,869
Investment income	-	16,659	565	51,821	860,001	110,309	1,285,427
Other investing income	40,681	-	-	-	1,143,903	-	1,184,584
Other investing expenses	(30,328)	-	-	-	-	-	(30,328)
Net cash (used) provided in investing activities	(11,618,093)	(81,725)	565	51,821	2,003,904	110,309	(9,696,237)

Cash flows from capital and related financing activities:							
Capital expenditures	(4,907)	-	(1,230)	(2,556,175)	(52,088)	(3,942,809)	
Principal payments on bonds and certificates of indebtedness	(15,000)	-	-	(1,000,000)	-	(8,876,578)	
Interest payments on bonds and certificates of indebtedness	(31,825)	-	-	(327,103)	-	(1,397,908)	
Ad valorem taxes received	78,450	-	-	-	-	481,545	
Intergovernmental revenue	-	-	-	-	-	8,748	
Bond proceeds	12,500,000	-	-	-	-	14,941,439	
Bond issue costs	-	-	-	-	-	(135,386)	
Principal payments under capital lease	-	-	-	(424,610)	-	(424,610)	
Receipt of capital contribution	50,000	-	-	-	-	226,400	
Other income	-	-	158,650	-	-	359,498	
Other expense	(214,583)	-	-	(7,439)	-	(224,220)	
Net cash flows (used) provided by capital and related financing activities	8,041,384	-	157,420	(4,315,327)	(52,088)	1,016,119	
Cash flows from noncapital activities:							
Ad valorem taxes received	9,912	-	290,615	-	-	631,678	
Other revenues	-	-	-	-	-	3,345	
Intergovernmental revenues	-	-	14,385	-	-	19,528	
Operating transfers in (out)	-	-	(94,770)	-	(86,795)	(181,565)	
Advances made	-	-	(184,676)	-	-	(184,676)	
Net cash flows (used) provided by noncapital activities	9,912	-	25,554	-	(86,795)	288,310	
Net increase (decrease) in cash and cash equivalents	(947,101)	13,215	42,250	1,077,751	956,339	838,690	
Cash and cash equivalents at beginning of year	3,025,183	2,746	756,700	906,063	2,208,517	12,242,181	
Cash and cash equivalents at end of year	2,078,082	15,961	798,950	1,983,814	3,164,856	13,080,871	
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	-	-	-	-	18,728,934	18,947,808	
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 2,078,082 (1)	15,961	798,950	1,983,814 (1)	21,893,790	32,028,679 (2)	

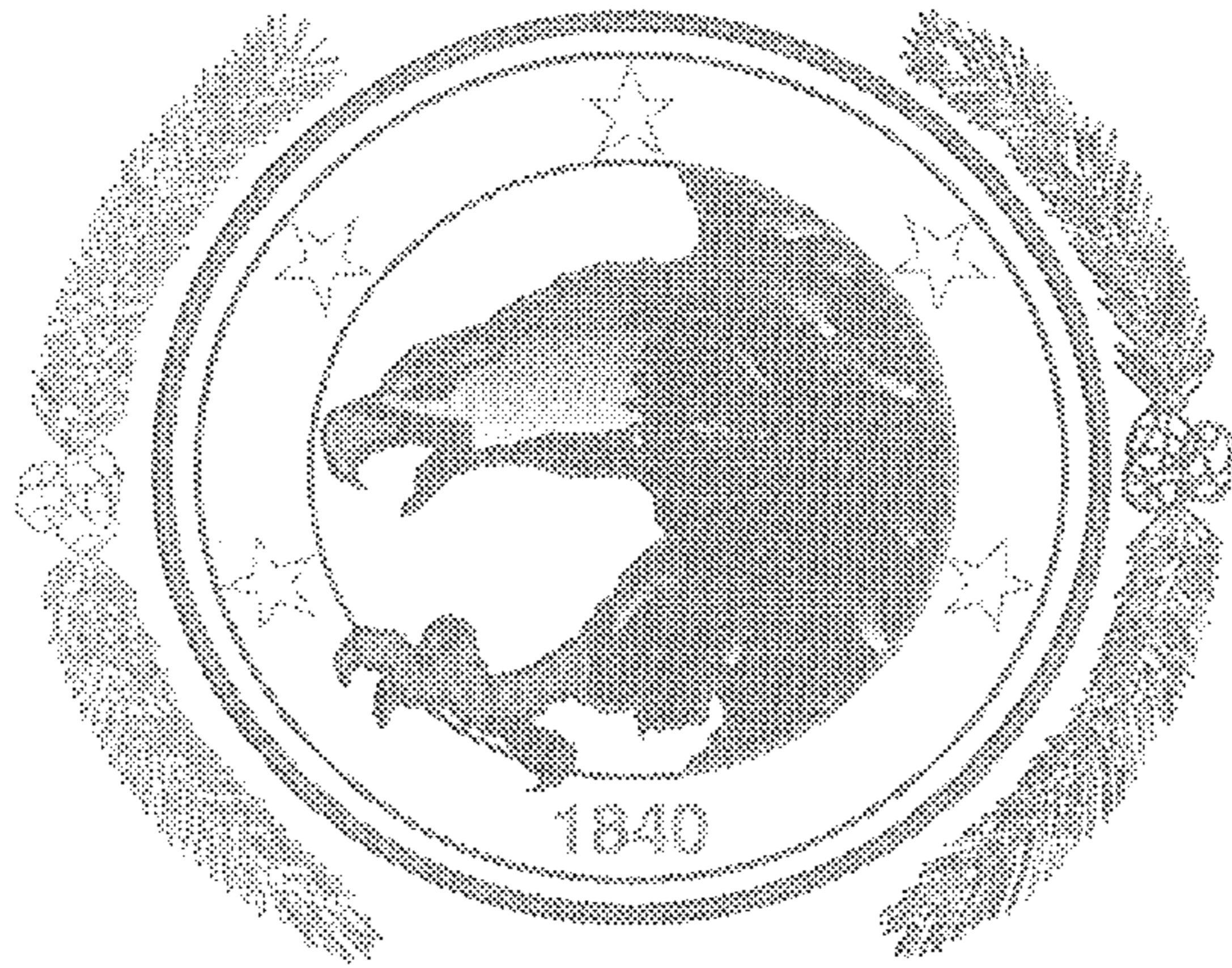
Discretely Presented Component Units Supplementary Disclosure:

- (1) The Airport Authority contributed \$1,531,091 of land improvements and fixed assets as capital into the proprietary fund, while the Calcasieu Parish Public Trust Authority acquired \$30,328 of real estate from foreclosure proceedings (not considered to be contributed capital).
- (2) 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 \$14,844,392 are combined with the \$32,028,679 reported above for a total component unit cash and cash equivalents of \$46,873,071. These amounts are not inclusive of a component unit cash overdraft of \$1,010 which relates to a component unit governmental fund.
- (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$30,000; Waterworks District 9 of Ward 4 is \$501,559; Waterworks District 8 of Wards 3 & 8 is \$250,525; Waterworks District 4 of Ward 4, \$48,867; Waterworks District 11 of Wards 4 & 7, \$94,595; and Calcasieu Parish Public Trust Authority, \$2,414,458. Interest for other component units are disclosed on the face of the statement.

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



NOTES TO FINANCIAL STATEMENTS



CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Discretely Presented Component Units

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

A. Reporting Entity (cont.)

authority over this particular section of the Sheriff's capital budget. The ownership of the main jail and associated real property rests with the Police Jury. The fiscal year presented for the Sheriff is June 30, 1997.

CALCASIEU PARISH CLERK OF COURT (THE "CLERK") AND THE CALCASIEU PARISH TAX ASSESSOR (THE "ASSESSOR"). The Clerk and the Assessor are also separately elected officials. The Assessor has the authority to levy ad valorem taxes. The Clerk is funded from court costs and document filing fees. Neither official can issue long-term debt. The Clerk and the Assessor are fiscally dependent on the Police Jury since they cannot issue bonded debt without the Police Jury's approval and the Police Jury has approval authority over their "capital" budgets since, by state law, the Police Jury must provide and maintain the buildings/offices that both officials occupy. The fiscal year presented for the Clerk is June 30, 1997.

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

CALCASIEU PARISH PUBLIC TRUST AUTHORITY (THE "AUTHORITY"). The Authority is a legally separate entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Police Jury, as beneficiary of the public trust, appoints the trustees who may then be removed from office for cause at the will of the Police Jury acting as the trust's beneficiary. As such, the Police Jury can impose its will on the Trust Authority. Because of this criteria the Public Trust Authority is included in the reporting entity of the Police Jury. The fiscal year presented for the Authority is May 31, 1997.

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

- * CALCASIEU PARISH CORONER. The Calcasieu Parish Coroner is a separately elected official who is fiscally dependent on the Police Jury since the Police Jury is obligated to provide significant financial support to the Coroner's office (financial benefit/burden relationship.) This support is reflected as an *operating transfer out to component units* in the Police Jury's general fund and a corresponding *operating transfer in from primary government* in the component unit column for the Coroner.

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

A. Reporting Entity (cont.)

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

Fire Districts:

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

Gravity Drainage Districts:

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

Recreation Districts:

- * Number 1 of Ward 4

Community Center and Playground Districts:

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

Other Districts:

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

Waterworks Districts:

- Number 1 of Ward 1 (June 30, 1997)
- * Number 5 of Ward 3
- Number 8 of Wards 3 & 8 (June 30, 1997)
- Number 2 of Ward 4 (August 31, 1997)
- Number 4 of Ward 4 (April 30, 1997)
- Number 9 of Ward 4
- Number 11 of Ward 4 & 7 (June 30, 1997)
- Number 7 of Wards 6 & 4 (September 30, 1997)

Sewer Districts:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

A. Reporting Entity (cont.)

OTHER BOARDS/FUNDS. There are four 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 Indigent Transcript Fund (The audit period presented is the thirty-six months ended December 31, 1997).

* The Fourteenth Judicial District Court Judicial Expense Fund.

* The Fourteenth District Court Child Support Fund.

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

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an asterisk (*) except for the Fourteenth Judicial District Court Judicial Expense Fund and the Fourteenth District Court Child Support Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon St., Lake Charles, Louisiana 70602.

Component Unit Report Disclosures

The 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. Given the nature and timing of the qualification and the relative materiality of the values involved, it is the belief of the Police Jury that the financial statements are not materially misstated absent any adjustment which might be required as a result of this modification. The auditors of Waterworks District No. 2 of Ward 4 also added an explanatory paragraph to their audit report since the entity was delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$160,000. 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 \$112,742. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

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

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

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

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

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

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

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

Governmental funds include the following fund types:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Assets, Liabilities and Equity

Cash and Investments

Cash includes amounts held in interest bearing demand deposit accounts.

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

In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Police Jury has stated their investments, with a remaining maturity at time of purchase of one year or less, at amortized cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value at December 31, 1997. Fair value was determined by obtaining "quoted" year end market prices. Investments in the deferred compensation agency fund are also reported at fair value, as confirmed by third party custodian.

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

Cash Equivalents

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

Receivables and Payables

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

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

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

- (1) Levy date: October, 1997
- (2) Billing date: November, 1997
- (3) Collection dates: December, 1997 to February, 1998
- (4) Due Date: November 15, 1997
- (5) Delinquent Date: December 31, 1997
- (6) Lien Date: February, 1998

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

C. Assets, Liabilities and Equity (cont.)

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 1997 levy are accrued as "deferred" revenues and as receivables in the current year (1997). The revenues recognized in the current year (1997) are, accordingly, collections of the 1996 levy:

Inventories and Prepaid Items

Inventories are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 1997 are immaterial and are approximately the same as at December 31, 1996.

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

Prepaid Items in the government fund types are accounted for utilizing the nonallocation method, which fully recognizes expenditures in the year of payment. These amounts are not considered material.

As they are incurred:

For the discretely presented component entities with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items.

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

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

Restricted Asset Accounts

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 \$25,283, which is reported in the Debt Service 1992 Sales Tax Road Improvement Fund. The trust has restricted investments in the amount of \$2,966,493, which is reported in the Capital Projects Fund and \$1,633,168 in the Debt Service Fund. Restricted interest receivable is also reported in the Capital Projects Fund in the amount of \$1,776 and \$117 in the Debt Service Fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. Assets, Liabilities and Equity (cont.)

Component Units. The component units have restricted asset accounts in the amount of \$18,276,423, 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.

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:

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

Accumulated depreciation for the component units' proprietary fund types was \$36,954,625. Depreciation expense was \$3,230,160 while amortization expense was \$189,478 for the same components units.

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

Compensated Absences

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

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

C. Assets, Liabilities and Equity (cont.)

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, 1997, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$5,674,450 and \$415,174, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$415,174 is recorded in the general long-term debt account group.

Long-Term Obligations and Deferred Financing Costs

The government reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with 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.

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.

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

C. Assets, Liabilities and Equity (cont.)

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.

Estimates

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

Memorandum Only-Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns 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.

Comparative Data

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

1. The Police Jury Administrator prepares and submits a proposed budget to the Police Jury sixty (60) days prior to the beginning of each fiscal year.
2. The public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called for compliance with the State Budget Act.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

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

A. Budgetary Information (cont.)

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 Debt Service Fund or the Community Development Block Grant Special Revenue Fund. The remainder of the general, special revenue, and debt service funds have legally adopted annual budgets and budget to actual comparisons have been made.
7. The Police Jury's intent with regard to the capital projects budget is to outline an annual spending plan as opposed to adopting an annual budget which would require the Police Jury to exercise stringent budgetary control over the year's spending. Operating with any degree of efficiency on an annual budget would be virtually impossible due to the nature of capital projects spending that is inherently dependent on the progress of each project as opposed to being predictable by the calendar year.
8. The original budget was adopted by the Police Jury on December 19, 1996. 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:

	<u>Budget As Originally Enacted</u>	<u>Supplementary Amendments</u>	<u>Budget As Revised</u>
General Fund:			
Revenues	\$ 7,862,096	\$ —	\$ 7,862,096
Expenditures	5,886,704	37,441	5,924,145
Special Revenue Funds:			
Revenues	\$ 49,661,019	\$ (481,749)	\$ 49,179,270
Expenditures	50,605,325	2,134,920	52,740,245
Debt Service Funds:			
Revenues/operating transfers in	4,870,000	—	4,870,000
Expenditures	4,850,000	—	4,850,000

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

A. Budgetary Information (cont.)

The supplementary amendments were necessary in order to (1) carry over any encumbrances obligated at the end of 1996, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

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

B. Budgetary-GAAP Reporting Reconciliation

The accompanying Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non GAAP Budgetary Basis) and Actual-General, Special Revenue and Debt Service Fund Types presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity 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, 1997 is as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 980,889	\$ 10,526,522	\$ (1,702)
Adjustments:			
To adjust revenues for tax and revenue accruals	(54,264)	614,525	—
To adjust expenditures for salary and expense accruals	(68,654)	995,055	—
To adjust other sources and uses of financial resources	<u>(143,914)</u>	<u>(1,763,109)</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	714,057	10,372,993	(1,702)

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

B. Budgetary-GAAP Reporting Reconciliation (cont.)

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	—	—	112,075
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 714,057</u>	<u>\$ 10,372,993</u>	<u>\$ 110,373</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, 1997.

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue:			
Criminal Court Fund	4,142,305	4,252,512	(110,207)
Section 8 Housing Assistance Program	1,983,291	2,080,166	(96,875)
Solid Waste Fund	2,878,851	3,002,788	(123,937)
LCDBG Project Fund	200,000	203,781	(3,781)
JTPA Fund	3,106,922	3,259,645	(152,723)
LAJET	271,702	282,975	(11,273)
Community Development Block Grant	—	400	(400)
Chicot Aquifer Project	15,020	30,001	(14,981)
Riverboat Recreation Endowment Fund	56,010	56,254	(244)
Totals	<u>\$ 12,654,101</u>	<u>\$ 13,168,522</u>	<u>\$ (514,421)</u>

D. Deficit Fund Balance

Primary Government

The Paving Assessments Capital Projects Fund has a deficit fund balance of \$283,620. This is due to the fact that the certificates which will be used to pay this debt were not issued at December 31, 1997. The revenue needed to reimburse the fund will be collected in the next fiscal year.

Component Units

One component unit had deficit unreserved, undesignated fund balances in the amount of \$16,475 due to insufficient operating funds.

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

E. Deficit Retained Earnings

Primary Government

The Self Insured Liability/Property Internal Service Fund has a deficit retained earnings of \$1,281,779 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

One component unit had deficit unreserved retained earnings in the amount of \$330,660, 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, 1997 were entirely covered by federal depository insurance or by pledged collateral as required by Louisiana Revised Statute 39:1225.

Investments permitted by statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a non-profit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are either stated at amortized cost or fair value (market value) depending on the maturity period of the investment security. Investments at the time of purchase that have a maturity of one year or less are presented at amortized cost while those exceeding one year are presented at fair value (quoted year end market prices). LAMP investments are presented based on the pool's year end share price which approximates market.

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.

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

A. Deposits and Investments (cont.)

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

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

The deposit information at December 31, 1997 for the Police Jury is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 5,818,656	\$ 4,592,158
Category 3	<u>924,343</u>	<u>545,323</u>
Total	<u>\$ 6,742,999</u>	<u>\$ 5,137,481</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, 1997 for the Police Jury is as follows:

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	<u>\$ 88,536,163</u>	<u>\$ 4,304,578</u>	\$ 92,840,741	\$ 92,855,777
Mutual Funds:				
Deferred Compensation			1,242,761	1,242,761
Marquis Funds			295,084	295,084
Louisiana Asset Management Pool			<u>175,589</u>	<u>175,589</u>
Total			<u>\$ 94,554,175</u>	<u>\$ 94,569,211</u>

Category 3-U.S. Government Securities 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.

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

A. Deposits and Investments (cont.)

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 little or no principal risk since they are U.S. governmental agency securities and management has the ability 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, 1997 for the discretely presented component units is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 9,122,697	\$ 9,019,069
Category 2	1,826,969	1,785,600
Category 3	<u>36,029,840</u>	<u>35,938,574</u>
Totals	<u>\$ 46,979,506</u>	<u>\$ 46,743,243</u>

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Govt. Securities	<u>\$ 8,521,897</u>	<u>\$ 12,263,038</u>	<u>\$ 11,090,065</u>	\$ 31,875,000	\$ 32,001,665
Investment Contracts				19,186,076	19,186,076
Louisiana Asset Management Pool (LAMP)				128,817	128,817
Mutual Funds				<u>4,094,451</u>	<u>4,094,451</u>
Totals				<u>\$ 55,284,344</u>	<u>\$ 55,411,009</u>

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

A. Deposits and Investments (cont.)

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:

	<u>Primary Government</u>	<u>Component Units</u>
Carrying values per Note III(A):		
Deposits	\$ 5,137,481	\$ 46,743,243
Investments	<u>94,554,175</u>	<u>55,284,344</u>
Adjusted Note III(A) disclosure	<u>\$ 99,691,656</u>	<u>\$ 102,027,587</u>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 5,301,446	\$ 41,470,689
Cash Overdraft	(13,656)	(1,010)
Investments	89,778,924	42,148,845
Restricted cash and cash equivalents	25,283	5,402,382
Restricted assets:		
Primary Government	4,601,554	—
Component Unit	—	13,265,823
Ad Valorem and Other Restricted Assets	<u>(1,895)</u>	<u>(259,142)</u>
Adjusted Balance Sheet total	<u>\$ 99,691,656</u>	<u>\$ 102,027,587</u>

B. Receivables

Primary Government

Receivables at December 31, 1997 consist of the following:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service Funds</u>	<u>Agency Funds</u>
Receivables:						
Interest	\$ 53,254	\$ 304,794	\$ —	\$ 58,259	\$ 29,879	\$ 3,644
Ad valorem taxes	4,890,872	9,811,585	—	—	—	—
Sales/Occupancy Taxes	—	1,411,181	—	887,960	—	67,076
Special Assessments:						
Current	—	—	68,738	—	—	—
Delinquent	—	—	6,999	—	—	—
Deferred	—	—	415,622	—	—	—
Intergovernmental	108,708	957,355	—	—	—	—
Note Receivable	431,101	—	—	—	—	—
Other receivables	<u>14,374</u>	<u>354,929</u>	<u>—</u>	<u>—</u>	<u>37,880</u>	<u>72,656</u>
Total receivables	<u>\$ 5,498,309</u>	<u>\$ 12,839,844</u>	<u>\$ 491,359</u>	<u>\$ 946,219</u>	<u>\$ 67,759</u>	<u>\$ 143,376</u>

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

B. Receivables (cont.)

The *note receivable* recorded in the General Fund in the amount of \$431,101 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 1997 were \$796,428 and \$139,888, respectively.

Certain collectible amounts of property tax revenue for the 1997 reporting period, respective portions of which are not material to any fund, are not included in the amounts reported as receivable and revenue and are not a part of the allowance amount mentioned in the previous paragraph. It has been the Parish's policy to recognize these amounts as revenue in the years they are actually collected. The Police Jury's property tax calendar is reported in Note I(C).

Component Units

The majority of the receivable balances from the discretely presented component units results from mortgage loans receivable from the Calcasieu Parish Public Trust Authority. The receivable totals \$15,187,461. Mortgage loans of \$11,442,251 and \$3,499,394 are pledged as security of the 1991 Series A and 1992 Series B Mortgage Revenue Refunding Bonds, respectively.

C. Interfund Receivables/Payables

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

1. The composition of interfund balances as of December 31, 1997 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 71,700	\$ —
Special Revenue:		
Community Action Agency	—	49,200
Lajet Fund	—	22,500
Total Special Revenue Funds	—	71,700
Total All Funds	<u>\$ 71,700</u>	<u>\$ 71,700</u>

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

C. Interfund Receivables/Payables (cont.)

2. Advances To and From Other Funds

	<u>Advance from Other Funds</u>	<u>Advance to Other Funds</u>
General Fund	\$ —	\$ 171,059
Debt Service Funds		
Paving Assessment Fund	<u>171,059</u>	<u>—</u>
Total All Funds	<u>\$ 171,059</u>	<u>\$ 171,059</u>

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

<i>Primary Government</i>	<i>Component Unit</i>	
<u>Payable Entity</u>	<u>Receivable Entity</u>	
Calcasieu Parish Road and Drainage Trust Fund	Gravity Drainage District 9 of Ward 2	31,498
Riverboat Fund	Airport Authority	<u>175,000</u>
Total		<u>\$206,498</u>
<u>Receivable Entity</u>	<u>Payable Entity</u>	
General Fund:	Waterworks District 11 of Wards 4 & 7	\$ 4,967
	Sewer District 8 of Ward 4	10,000
	Fire District 4 of Ward 4	24,544
	Sheriff	24,477 *
Criminal Court Fund	District Attorney	<u>10,427 *</u>
Total		<u>\$ 74,415</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	\$ 74,415
Amounts not reported on outside component units	<u>(34,904)</u>
Due to primary government	<u>\$ 39,511</u>

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

D. Interfund Transfers

1. A residual equity transfer of \$998 was made from the Paving Assessments Fund to the Public Works Fund for completion of several paving projects.
2. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 1997:

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 260,000	\$ 2,129,758
Special Revenue Funds:		
Public Works	259,132	780,000
Solid Waste	—	60,000
Health Unit	—	632,144
Mosquito Control	164,477	—
Animal Control	370,000	—
Administrative Fund	—	368,000
Planning and Development	250,000	—
Parks	200,000	—
Community Action Agency	58,900	—
Section 8 Housing	49	—
Criminal Court Fund	—	79,000
GIS/MIS Fund	338,000	—
Calcasieu Parish Road and Drainage Trust Fund	—	109,132
Civilian Airport	—	10,000
Community Development Block Grant	—	49
Riverboat Fund	—	1,250,000
Chicot Aquifer Project	12,920	—
Mullers Building Renovation Fund	15,907	—
Calcasieu Parish Law Library Commission	24,000	—
LLEBDG - Drug Court Fund	<u>55,000</u>	<u>—</u>
Total Special Revenue Funds	1,748,385	3,288,325
Debt Service Funds:		
Paving	23,402	—
1992 Sales Tax Road Improvement	<u>4,685,927</u>	<u>—</u>
Total Debt Service Funds	4,709,329	—

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

D. Interfund Transfers (cont.)

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
<i>Capital Projects:</i>		
Courthouse and Jail Fund	1,625,000	—
Public Works Maintenance Facility Fund	1,200,000	—
1992 Sales Tax Road Improvement	—	4,689,669
Agriculture Service Center Fund	168,926	—
Health Unit Construction Fund	<u>154,747</u>	<u>—</u>
Total Capital Projects Funds	3,148,673	4,689,669
<i>Internal Service Funds:</i>		
Self-Insured Health Insurance Fund	41,365	—
Self-Insured Liability/Property Insurance Fund	<u>200,000</u>	<u>—</u>
Total Internal Service Funds	<u>241,365</u>	<u>—</u>
Total	<u>\$ 10,107,752</u>	<u>\$ 10,107,752</u>

3. Operating Transfers In and Out for the Component Units in the amount of \$177,298 represents transfers between the Governmental Fund Types and the Proprietary Fund Types.
4. Operating Transfers between Primary Government and Component Units

	<u>Operating Transfers (To)/From</u>	
	<u>Primary Government</u>	<u>Component Units</u>
<i>Primary Government:</i>		
General Fund	\$ —	\$ (510,620)
<i>Special Revenue Fund</i>		
Criminal Court Fund	131,000	(1,763,109)
Riverboat Fund	—	(250,000)
Library Debt Service Reduction Fund	<u>—</u>	<u>(57,773)</u>
Total Special Revenue Fund	<u>131,000</u>	<u>(2,070,882)</u>
Total Primary Government	<u>\$ 131,000</u>	<u>\$ (2,581,502)</u>

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

D. Interfund Transfers (cont.)

	<u>Operating Transfers (To)/From</u>	
	<u>Primary Government</u>	<u>Component Units</u>
<i>Component Units:</i>		
Parish Library	\$ 557,773	\$ —
Clerk of Court	116,706	—
District Attorney of the 14 th Judicial District	1,763,109	—
The 14 th Judicial District Court Judicial Expense Fund	—	(131,000)
Coroner's Office	<u>143,914</u>	<u>—</u>
Total Component Units	<u>\$ 2,581,502</u>	<u>\$ (131,000)</u>

E. Due To/From Other Governmental Units

Amounts due from other governmental units at December 31, 1997 consisted of the following:

La. State Transportation Trust Fund	\$ 138,201
Fourth quarter severance tax	75,636
Office of Eligibility Determination	10,249
La. Department of Revenue (Video Poker)	165,166
U. S. Corp of Engineers	38,843
State grants receivable	397,155
Federal grants receivable	<u>240,813</u>
Total due from other governmental units	<u>\$ 1,066,063</u>

Amounts due to other governmental units at December 31, 1997 consisted of the following:

Housing Assistance (U.S. Dept. Of HUD) reimbursement	\$ 1,166,683
Local Emergency Planning Committee	12,437
McNeese State University	766,057
Calcasieu Parish School Board	43,593
Sowela Technical Institute	7,266
Southwest Louisiana Convention and Visitors Bureau	<u>69,421</u>
Total due to other governmental units	<u>\$ 2,065,457</u>

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

F. Fixed Assets

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

	<u>Balance</u> <u>01/01/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/97</u>
Land, buildings, & improvements	\$ 48,069,817	\$ 420,247	\$ —	\$ 48,490,064
Equipment & furniture	15,954,286	3,024,246	465,264	18,513,268
Construction in progress	<u>5,415,028</u>	<u>4,121,412</u>	<u>—</u>	<u>9,536,440</u>
Total fixed assets	<u>\$ 69,439,131</u>	<u>\$ 7,565,905</u>	<u>\$ 465,264</u>	<u>\$ 76,539,772</u>

G. Leases

Operating Leases (Primary Government)

Burton Coliseum Lease.

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

Also, on March 3, 1995, the Police Jury formalized a prior agreement with McNeese relative to financing a portion of the Burton Coliseum capital improvements. The total improvements financed in 1995 were \$779,254. In 1996, additional improvements of \$135,223 were financed. The initial cost and current year improvements have been 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 \$705,299 at December 31, 1997. 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, 1997:

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

G. Leases (cont.)

<u>Year Ended December 31,</u>	<u>West Cal- Cam Hospital</u>	<u>Other Component Units</u>
1998	\$ 377,407	\$ 123,811
1999	730,937	65,475
2000	961,453	53,911
2001	142,248	28,192
2002	<u>204,040</u>	<u>27,040</u>
Total Minimum Lease Payments	2,416,085	298,429
Less: Amount Representing Interest	<u>1,466,719</u>	<u>30,589</u>
Present Value of Future Minimum Lease Payments	<u>\$ 949,366</u>	<u>\$ 267,840</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. The lessee exercised its option to renew the lease for another two year period until October, 1999. At December 31, 1997, future minimum lease receipts were as follows:

Year Ending December 31, 1997	<u>\$ 178,800</u>
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H. Long-Term Debt

Primary Government

Long-term Debt at December 31, 1997 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>\$ 26,733</u>
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Special Assessments

The Police Jury has five special assessment bond series outstanding. These bonds were issued to provide funds for the blacktopping of various parish roads. The Police Jury is required to cover delinquencies with other resources (until the delinquent payment or foreclosure proceeds, if any, are received) and accordingly is therefore obligated in some manner for this debt. This activity is reported in the Debt Service Paving Assessments Fund. The latest bond series was issued in 1997 for \$121,781 with a stated rate of interest of 6.5%. The remaining series have interest rates of 8.0% and 6.5%. Total principal outstanding at December 31, 1997 was \$267,804.

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

H. Long-Term Debt (cont.)

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 1997 are as follows (revenue bonds are to follow):

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Special Assessment</u>	<u>Total</u>
1998	\$ 7,003	\$ 81,287	\$ 88,290
1999	6,979	54,513	61,492
2000	6,904	51,673	58,577
2001	6,779	34,678	41,457
2002	6,754	26,706	33,460
2003 & thereafter	<u>0</u>	<u>90,726</u>	<u>90,726</u>
	<u>\$ 34,419</u>	<u>\$ 339,583</u>	<u>\$ 374,002</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 \$ 18,830,000

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

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

H. Long-Term Debt (cont.)

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, 1997, is \$2,955,838. 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:

<u>Year</u>	<u>Principal</u>
1998	3,770,000
1999	3,770,000
2000	3,770,000
2001	3,770,000
2002	<u>3,750,000</u>
	* <u>\$ 18,830,000</u>

* Amounts for interest requirements have not been 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, 1997 the rate was 4.2%; for the first week in 1998 the rate was 3.75%.

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

H. Long-Term Debt (cont.)

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

	Balance at December <u>31, 1996</u>	Current Year <u>Additions</u>	Current Year <u>Retirements</u>	Balance at December <u>31, 1997</u>
General Obligation Debt	\$ 30,719	\$ 0	\$ 3,986	\$ 26,733
Revenue Bonds Payable	22,600,000	—	3,770,000	18,830,000
Special Assessment Debt	218,289	121,781	72,266	267,804
Unused ETO & Vacation Time Payable (Net Increase)	<u>385,764</u>	<u>29,410</u>	<u>—</u>	<u>415,174</u>
Total Changes in Long-Term Debt Account Group	<u>\$ 23,234,772</u>	<u>\$ 151,191</u>	<u>\$ 3,846,252</u>	<u>\$ 19,539,711</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, 1997. 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, 1997, including interest payments of \$50,319,968 are as follows:

Year Ending <u>Dec. 31</u>	General Obligation <u>Bonds</u>	Revenue <u>Bonds</u>	Special <u>Assessments</u>	<u>Notes Payable</u>
1998	\$ 3,466,283	\$ 9,766,832	\$ 12,747	\$ 593,195
1999	3,394,776	9,368,478	12,031	—
2000	3,262,572	9,308,235	11,315	—
2001	3,138,860	9,257,653	—	—
2002	3,023,360	9,186,103	—	—
Thereafter	<u>9,764,737</u>	<u>70,697,158</u>	<u>—</u>	<u>—</u>
	<u>\$ 26,050,588</u>	<u>\$ 117,584,459</u>	<u>\$ 36,093</u>	<u>\$ 593,195</u>

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

H. Long-Term Debt (cont.)

2. In 1994 Fire Protection District No. 1 of Ward 1 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, 1996 was \$540,000. This amount was paid in 1997. This debt was not presented in previous financial statements since monetary assets were placed in an irrevocable trust to retire this previous debt. There was no outstanding principal balance at December 31, 1997.
3. In November, 1997, the Calcasieu Parish Public Library, a discretely presented component unit, issued general obligation bonds to advance refund two previously issued general obligation bonds. The advance refunding met the requirements of an in-substance defeasance and the refunded bonds were removed from the respective financial statement account. The Library issued \$8,420,000 of general obligation bonds to advance refund \$5,935,000 of outstanding bonds originally issued in 1990 and \$1,730,000 of outstanding bonds originally issued in 1991. There is a portion of both of the 1990 and 1991 bonds (\$1,605,000 and \$440,000) that will not be refunded but will continue to be retired annually through the year 2001. The cash flow requirements to service the old refunded debt is \$11,668,135. The cash flow requirements to service the new debt is \$11,168,054, which results in a net savings of \$500,081. The present value of the savings or economic gain to the District is \$390,023. There was also accrued interest of \$11,458 on the new debt.

I. Contributed Capital

Primary Government

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

Component Units

Contributed capital for the component units consisted of the following:

Grants	\$ 7,262,453
General obligation bonds	2,604,800
Construction/capital projects	10,313,256
Self insured activities	1,000,000
Other	192,979
Capitalized interest	262,391
Amortization/Depreciation	<u>(984,173)</u>
Total	<u>\$ 20,651,706</u>

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

I. Contributed Capital (cont.)

Changes to contributed capital for component units were:

Beginning contributed capital	\$ 19,142,086
Prior Period Adjustment (Note III-L)	(60,123)
Cash Contributions:	
Sewer Dist No. 11 of Ward 3	50,000
Waterworks District No. 5 of Ward 3	100,000
Noncash Contributions:	
Airport Authority District No. 1	1,531,091
Amortization of Contributed Capital	<u>(111,348)</u>
Ending Contributed Capital	<u>\$ 20,651,706</u>

J. 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 \$171,059 and \$231,101, respectively.

All of the debt service funds have reserved fund balances, in the amount of \$1,661,131 used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. (See Note II(D) for a related disclosure.)

There is also a reservation of fund balances for outstanding encumbrances in the amount of \$5,209,787 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-\$4,519,257, (2) prepaid items-\$172,451, and (3) project activities-\$1,302,818. Reserved retained earnings was \$3,121,874 and related to debt retirement, construction and capital outlay expenses.

K. Designated Fund Balance

Primary Government

The Public Works Fund and Parks Fund have designated fund balances in the amount of \$11,815,322 and \$1,267,111, respectively, for the purpose of capital improvements.

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

K. Designated Fund Balance (cont.)

Component Units

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

(1) Capital expenditures and/or improvements	\$ 4,491,465
(2) Future expenditures (operating or otherwise)	\$ 8,973,078

L. Prior Period Adjustment

Primary Government

During the current year, the Police Jury implemented the following GASB Statements which resulted in the recording of a prior period adjustment:

1. GASB Statement 30 *Risk Financing Omnibus*. As discussed in Note IV (A), the statement required that management estimate any incremental claim adjustment expenses (attorney fees, etc.) as well as requiring management to estimate any potential recoveries of previously settled claims. These two items should be recorded as an additional liability or reduction in liability, respectively. This implementation required management to reflect a prior period adjustment of \$35,000 for the estimate of incremental claim adjustment expenses at December 31, 1996. Claim Liabilities were increased and the respective beginning retained earnings were decreased.
2. GASB Statement 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This statement establishes accounting and financial reporting standards for all investments held by governmental external investment pools and for the following investments for governmental entities other than external investment pools: (a) interest earning investment contracts, (b) external investment pools, (c) open end mutual funds, (d) debt securities, and (e) equity securities. The Police Jury is classified as an entity other than an external investment pool for purposes of this statement. The effect of this implementation was to decrease investments and decrease fund balance (or retained earnings where applicable) by \$2,246,519 for the primary government only.

The investments listed above should be valued at amortized cost if the investment has a maturity when purchased of less than one year. If the maturity period exceeds one year, then the investment should be reported at fair value. Year end market quotes were used to establish both the current year end value as well as the prior adjustment in order to properly restate fund balance in compliance with this statement.

The following additional prior period adjustments were also made:

1. Material amounts of prepaid insurance were recorded in the internal service fund. Beginning retained earnings and insurance expense were increased by \$60,041.
2. Accrual of December sales tax held by merchants but not yet remitted to the collecting agency until January, 1998. The collecting agency remits to the Police Jury immediately upon receipt of the sales tax collection. Due to interpretation differences, these amounts were not previously recorded as a

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

L. Prior Period Adjustment (cont.)

receivable until the collection agency receives the taxes. Sales tax revenue was decreased and fund balance was increased by \$2,691,204 which was the receivable at December 31, 1996.

Component Units

1. During the current year, the component unit Sewer District No. 11 of Ward 3 reflected a prior period adjustment for a claims liability that was previously recorded in the fund but whose eventual payment would not be from that fund. Beginning retained earnings was increased and claims liability was decreased by the 1996 estimate of potential liability of \$25,000.
2. See note disclosure above regarding the implementation of GASB Statement 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Certain component units reflect implementation of this standard. The effect of this implementation was to decrease investments and decrease fund balance (or retained earnings where applicable) by \$208,033 for the component units only.
3. Component unit Sewer District 8 of Ward 4 corrected its reporting of contributed capital and amortization of the same. Contributed capital was decreased by \$60,123, accumulated depreciation was increased by \$5,913 and beginning retained earnings was increased by \$54,210.
4. A miscellaneous prior period adjustment of \$84 was recorded in another component unit.

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 Anthem Health & Life Insurance Company 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 1996 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.

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

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, 1997, 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 \$135,000 per year. At December 31, 1997, the Police Jury recorded an accrual of \$38,888 for stop-loss coverage which has reduced the outstanding claims liability. During the year they received approximately \$70,811 from 1996 coverage and another \$3,614 which related to 1997.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury recorded an accrual of \$21,419 for stop-loss coverage reimbursement due for 1997.

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:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claim's Liability Balance at Year End</u>
<i>(1) Workmen's Compensation Fund</i>				
1994	\$ 80,265	\$ 74,524	\$ (75,495)	\$ 79,294
1995	\$ 79,294	\$ 166,015	\$ (98,101)	\$ 147,208
1996	\$ 147,208	\$ 165,975	\$ (140,255)	\$ 172,928
1997	\$ 172,928	\$ 306,376	\$ (205,506)	\$ 273,798
<i>(2) Health Insurance Fund</i>				
1994	\$ 412,013	\$ 1,281,752	\$ (1,432,678)	\$ 261,087
1995	\$ 261,087	\$ 1,200,745	\$ (1,119,741)	\$ 342,091
1996	\$ 342,091	\$ 1,926,038	\$ (1,795,856)	\$ 472,273
1997	\$ 472,273	\$ 1,779,312	\$ (1,813,868)	\$ 437,717

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	<u>Claim Payments</u>	Claim's Liability Balance at <u>Year End</u>	
(3) General Liability Fund					
1994	\$ 664,260	\$ 402,908	\$ (14,068)	\$ 1,053,100	
1995	\$ 1,053,100	\$ 226,632	\$ (684,053)	\$ 595,679	
1996	\$ 595,679	\$ 522,486	\$ (96,895)	\$ 1,021,270	(a)
1997	\$ 1,021,270	\$ 1,170,352	\$ (650,743)	\$ 1,540,879	(b)
(4) Unemployment Insurance Fund					
1994	\$ 0	\$ 16,767	\$ (12,185)	\$ 4,582	
1995	\$ 4,582	\$ 12,798	\$ (12,008)	\$ 5,372	
1996	\$ 9,954	\$ 16,599	\$ (20,463)	\$ 6,090	(c)
1997	\$ 6,090	\$ 15,318	\$ (18,762)	\$ 2,646	(c)

(a) \$44,470 is reflected in Accounts Payable while \$976,800 is reflected as a liability for self insurance claims.

(b) \$508,995 is reflected in Accounts Payable while \$1,031,884 is reflected as a liability for self insurance claims.

(c) This amount is reflected in Accounts Payable.

GASB Statement 30 *Risk Financing Omnibus* requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$45,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

GASB Statement 30 also required that any estimated recoveries on settled claims be deducted from the liability for unpaid claims. At December 31, 1997, estimated recoveries of \$38,888 were recorded as a receivable and an offset to the claims liability for general liability claims. An estimate of \$21,419 was recorded as a receivable and an offset to the claims liability for health claims.

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

NOTE IV - OTHER INFORMATION (CONT.)

B. Contingent Liabilities and Commitments (cont.)

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, 1997, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Forty-eight (48) 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. The majority of the lawsuits allege a defect in a parish road.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Police Jury and District Attorney believe it is probable that the Police Jury will be held liable for approximately \$963,000 in claims for thirty-three of the forty-eight cases. This amount is reflected in the Self Insured Internal Service Fund.

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 (fifteen of forty-eight 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, 1997:

R.E. Heidt Construction	
Project 1997-07	\$ 1,762,678
Project 1997-08	1,419,857
Project 1997-14	1,510,928
W.E. McDonald	
Project 1997-06	1,423,928
Priola Construction	
Improvements to Courthouse	380,785
Public Works East Maintenance Facility	1,049,216
Miscellaneous Infrastructure Contracts	<u>49,744</u>
Total Primary Government	<u>\$ 7,597,136</u>

NOTE IV - OTHER INFORMATION (CONT.)

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 \$1,242,761. 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%. The 1997 payment was \$190,221. 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 1997 payment was agreed at \$307,986). 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 1996 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for three years commencing on January 1, 1996 and ending December 31, 1998, with an optional extension of (two) three year periods. A total sum of \$301,849 was paid for 1997.

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.

NOTE IV - OTHER INFORMATION (CONT.)

D. Joint Service Agreements (cont.)

Calcasieu Parish has a three percent parish wide hotel-motel tax 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.

In June 1995, the Police Jury entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the Casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments for the next six years. The agreement also specified that the parish would receive a boarding fee for each passenger. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Westlake. In 1997, the Police Jury received \$4,513,259 in boarding fees of which \$1,149,747 was remitted to other government entities. The required annual payment of \$1,000,000 was also received.

The Police Jury and the Airport Authority entered into a cooperative endeavor agreement in 1997 to provide funding for asbestos abatement. The project was part of the airport passenger terminal building rehabilitation. The agreement was for \$175,000 and as of December 31, 1997, the abatement part of the project was complete.

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, 1997 was \$14,364,638; the Parish's total payroll was \$14,958,050.

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

NOTE IV - OTHER INFORMATION (CONT.)

F. Retirement Commitments (cont.)

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 joined 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 7.75% of total compensation for Plan A and 1.00% of total compensation for Plan B. The contribution requirement for the year ended December 31, 1997 was \$2,449,461 which consisted of \$1,110,250 from the Parish and \$1,357,355 from employees; these contributions represented 7.75% 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, 1997, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$927.9 Million. This consisted of \$882.0 Million for Plan A and \$45.9 Million for Plan B. The System's net assets available on that date (valued at fair market value) were \$1,052.7 Million, leaving no unfunded pension benefit obligation. The Parish's 1997 contribution represented 6.0% 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, 1997 audit report.

NOTE IV - OTHER INFORMATION (CONT.)

G. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 1997 follows:

David Abshire	\$	10,272
Francis L. Andrepont		11,556
Allen P. August		9,720
Dale M. Bayard		10,272
Algie Breaux		10,272
Al Burguieres		10,272
Calvin Collins		10,272
Larry Currie		10,272
Gene Garrett		10,272
D.C. Green		1,712
Harriet B. Green		6,848
Elizabeth C. Griffin		10,272
George Heard		10,272
Dana Carl Jackson		10,272
Charles S. Mackey		10,272
Paul Rainwater		1,569
Sandra Treme		10,272
Total	\$	<u>154,669</u>

H. Subsequent Events

Primary Government

In 1998, the Police Jury received the proceeds of bonds issued to provide funding for a special assessment paving project. The amount of the bond proceeds were \$245,749 and will offset the deficit fund balance reflected in the Paving Assessment Capital Projects Fund.

Component Units

On July 31, 1997, the Board of Commissioners of Fire Protection District No. 1 of Ward 7 approved a resolution for the issuance of \$1,125,000 in general obligation fire protection improvement bonds. These bonds were delivered in March, 1998.

Waterworks District No. 9 of Ward 4 is in the process of issuing \$2,000,000 in general obligation bonds for the purpose of funding a project to expand and improve the water distribution system. The general obligation bonds are to be retired from the avails of property taxes levied and collected within the limits of the district.

In January, 1998, the Board of Directors of the West Calcasieu-Cameron Hospital approved two bond issues. One issue, \$5,000,000 in hospital revenue refunding bonds, is for paying off the outstanding revenue bonds to achieve a lower interest rate. The second issue, \$5,000,000 in hospital revenue bonds, is for the construction of an emergency room and other improvements to the hospital.

V. FEDERAL AND STATE FINANCIAL ASSISTANCE

A. Food Stamp Program

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, 1997	\$ 4,146,824	\$ 0
Coupons/Commodities Received/Transfers In	6,946,219	25,596
Coupons/Commodities Distributed	(10,865,293)	(25,596)
Coupons Transferred Out	<u>(227,750)</u>	<u>0</u>
Ending Inventory, December 31, 1997	<u>\$ 0</u>	<u>\$ 0</u>

B. On-Behalf Payments for Salaries and Benefits

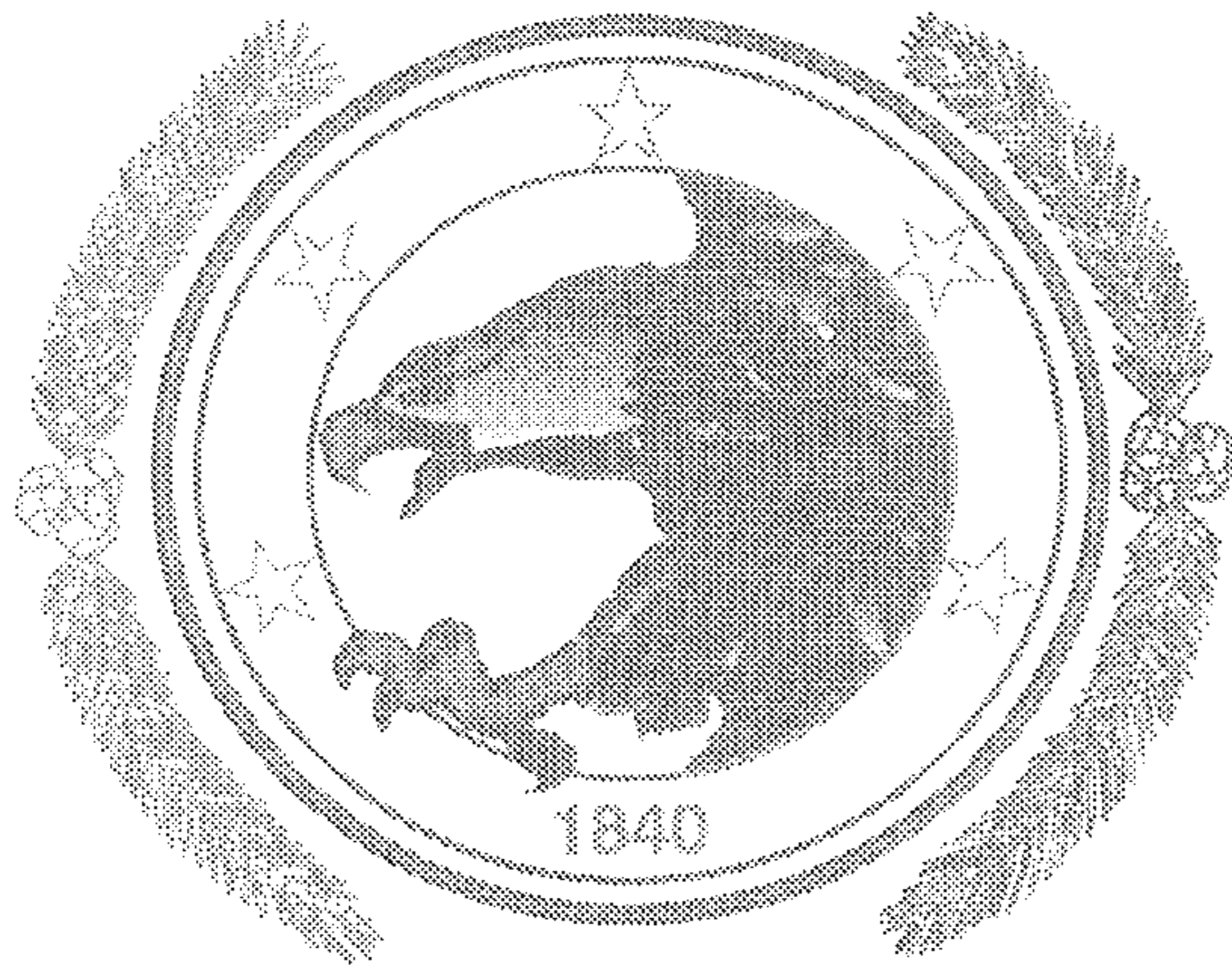
GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Police Jury to report in the financial statements on-behalf salary and fringe benefit payments. Supplementary salary payments are made by the state directly to certain groups of employees. The Police Jury is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For 1997, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$831,878, employees of the Registrar of Voter's Office \$49,079, and Justice of the Peace officers and Constables \$7,200. These amounts are reflected in the financial statements as follows: General Fund — \$56,279 and Special Revenue Funds — \$831,878.

Component Units

Discretely presented component units included in the Police Jury's reporting entity have also made on-behalf payments for supplemental salaries in the amount of \$654,485. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments.

GENERAL FUND

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



Calcasieu Parish Police Jury
General Fund
Comparative Balance Sheets
December 31, 1997 and 1996

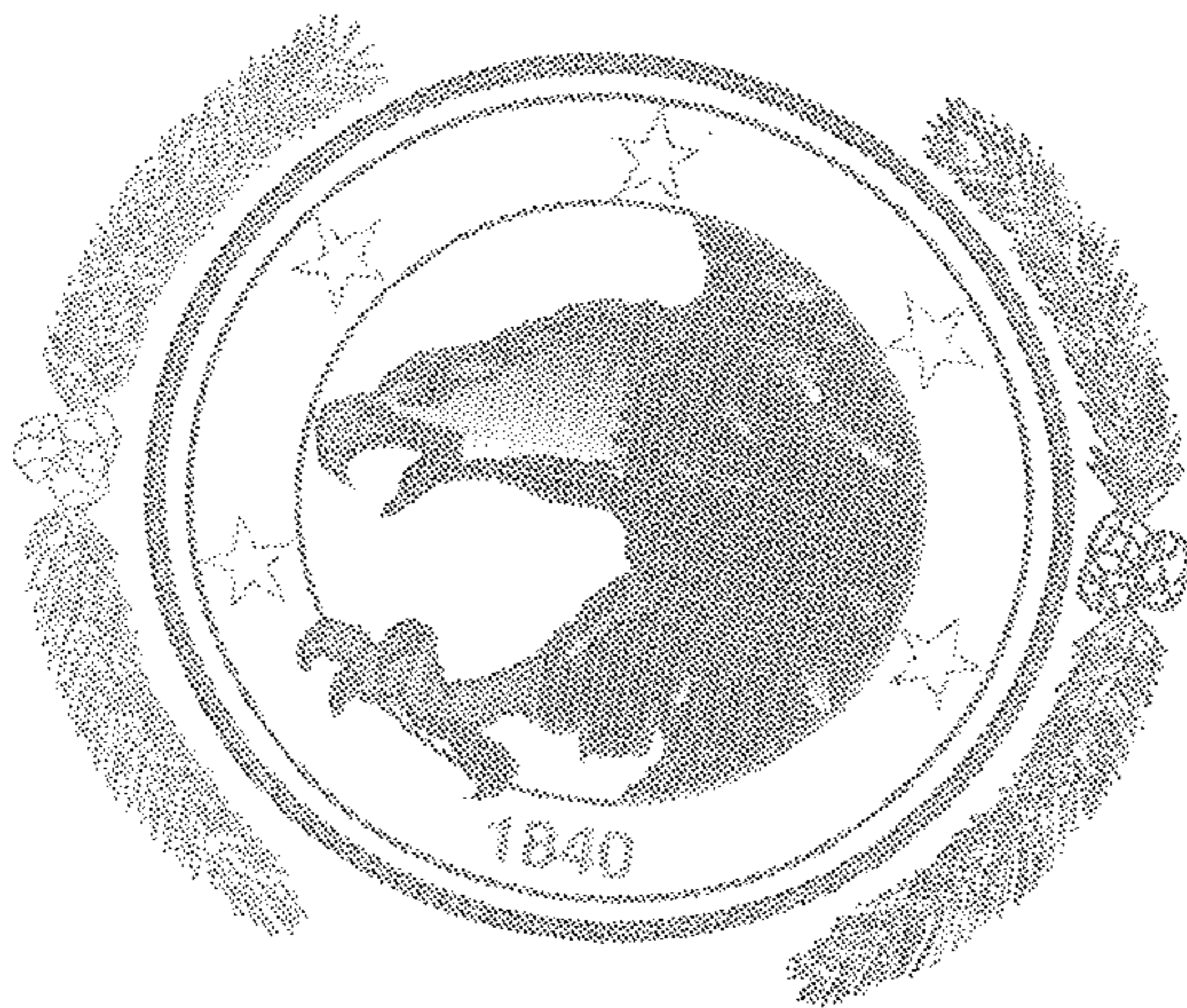
	1997	1996
Assets		
Cash	\$ 485,434	\$ 690,468
Investments	10,435,989	9,220,086
Receivables (net of allowances for uncollectibles):		
Taxes	4,890,872	5,224,289
Interest receivable	53,254	53,194
Due from other governmental units	108,708	93,250
Due from other funds	71,700	230,555
Due from component units	63,988	42,804
Advances to other funds	171,059	189,784
Notes receivable	431,101	601,611
Other receivables	14,374	2,229
Total Assets	\$ 16,726,479	\$ 16,348,270
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 418,653	\$ 238,705
Accrued liabilities	16,750	9,184
Due to component units	—	90,453
Due to other governmental units	—	964
Deferred revenues	5,029,735	5,224,881
Other liabilities	34,992	—
Total liabilities	5,500,130	5,564,187
Fund Balances:		
Reserved for encumbrances	23,869	10,940
Reserved for advances	171,059	189,784
Reserved for notes receivable	231,101	401,611
Unreserved-undesignated	10,800,320	10,181,748
Total Fund Balances	11,226,349	10,784,083
Total Liabilities and Fund Balances	\$ 16,726,479	\$ 16,348,270

Calcasieu Parish Police Jury
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 5,622,626	\$ 5,214,174
Other taxes, penalties & interest	235,313	241,471
Intergovernmental revenues	1,298,095	1,313,256
Charges for services	15,535	7,095
Fines and forfeitures	176,458	162,763
Investment income	793,024	715,320
Miscellaneous revenues	351,788	344,317
	<u>8,492,839</u>	<u>7,998,396</u>
Expenditures:		
Current:		
Legislative	291,980	279,870
Judicial	669,555	554,454
Elections	182,419	196,092
Other general government	2,084,528	1,740,550
Public safety	1,599,923	1,470,289
Health and welfare	171,128	222,366
Economic development & assistance	100,523	79,263
Capital outlay	134,774	128,677
Debt service:		
Principal retirement	3,986	3,595
Interest and fiscal charges	3,074	3,479
Other expenditures	156,514	159,105
	<u>5,398,404</u>	<u>4,837,740</u>
	<u>3,094,435</u>	<u>3,160,656</u>
Other financing sources (uses):		
Operating transfers in	260,000	10,000
Operating transfers out	(2,129,758)	(2,607,378)
Operating transfers to component units	(510,620)	(232,103)
	<u>(2,380,378)</u>	<u>(2,829,481)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	714,057	331,175
Fund balance at beginning of year	10,784,083	10,452,908
Prior period adjustment	(271,791)	—
	<u>\$ 11,226,349</u>	<u>\$ 10,784,083</u>

Calcasieu Parish Police Jury
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Taxes:			
Ad valorem	\$ 5,375,438	\$ 5,586,205	\$ 210,767
Other taxes, penalties & interest	215,000	223,168	8,168
Intergovernmental revenues	1,195,173	1,285,682	90,509
Charges for services	93,500	135,378	41,878
Fines and forfeitures	150,000	176,458	26,458
Investment income	500,000	793,024	293,024
Miscellaneous revenues	332,985	347,188	14,203
Total revenues	<u>7,862,096</u>	<u>8,547,103</u>	<u>685,007</u>
Expenditures:			
Current:			
Legislative	302,567	293,773	8,795
Judicial	1,194,710	934,467	260,243
Elections	155,988	190,872	(34,884)
Other general government	1,992,419	1,827,531	164,888
Public safety	1,563,517	1,492,382	71,135
Health and welfare	230,102	170,952	59,150
Economic development & assistance	138,166	104,974	33,192
Capital outlay	178,068	134,774	43,294
Debt service:			
Principal retirement	3,986	3,986	—
Interest and fiscal charges	3,465	3,074	391
Other expenditures	161,157	172,965	(11,808)
Total expenditures	<u>5,924,145</u>	<u>5,329,750</u>	<u>594,395</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,937,951</u>	<u>3,217,353</u>	<u>1,279,402</u>
Other financing sources (uses):			
Operating transfers in	270,000	260,000	(10,000)
Operating transfers out	(1,934,616)	(2,129,758)	(195,142)
Operating transfers to component units	(250,000)	(366,706)	(116,706)
Total other financing sources (uses)	<u>(1,914,616)</u>	<u>(2,236,464)</u>	<u>(321,848)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>23,335</u>	<u>980,889</u>	<u>957,554</u>
Fund balance at beginning of year	<u>10,880,990</u>	<u>10,880,990</u>	<u>—</u>
Fund balance at end of year	<u>\$ 10,904,325</u>	<u>\$ 11,861,879</u>	<u>\$ 957,554</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. It also receives gaming revenue from video poker which is used only for non-recurring expenditures.

CRIMINAL COURT FUND

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

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. This fund was discontinued in 1996.

GIS/MIS FUND

The GIS/MIS fund is used to account for various computer oriented activities needed by the Parish. These activities include management of the Parish computer network and web page, maintenance of the existing GIS program (Geographical Information System), and mapping needs of the Parish. The GIS program includes the maintenance of existing graphic layers and creation of additional graphic layers as needed, uses of GPS (Global Positioning System) survey equipment, aerial photography, and various other raster and vector data files. Mapping needs include map creation and maintenance of political subdivisions, roads, voting precincts, and various special mapping requests.

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.

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. This fund has been discontinued since the City of Lake Charles is now administering this program.

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 and Recreation 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.

SPECIAL SERVICE DISTRICT IMPROVEMENT FUND

The Special Service District Improvement Fund is used to account for the Riverboat grant monies received, as well as the grants paid to various special service districts in order to assist these service districts in capital needs.

PORT INDUSTRIAL PARK DEVELOPMENT FUND

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

LCDBG PROJECT FUND

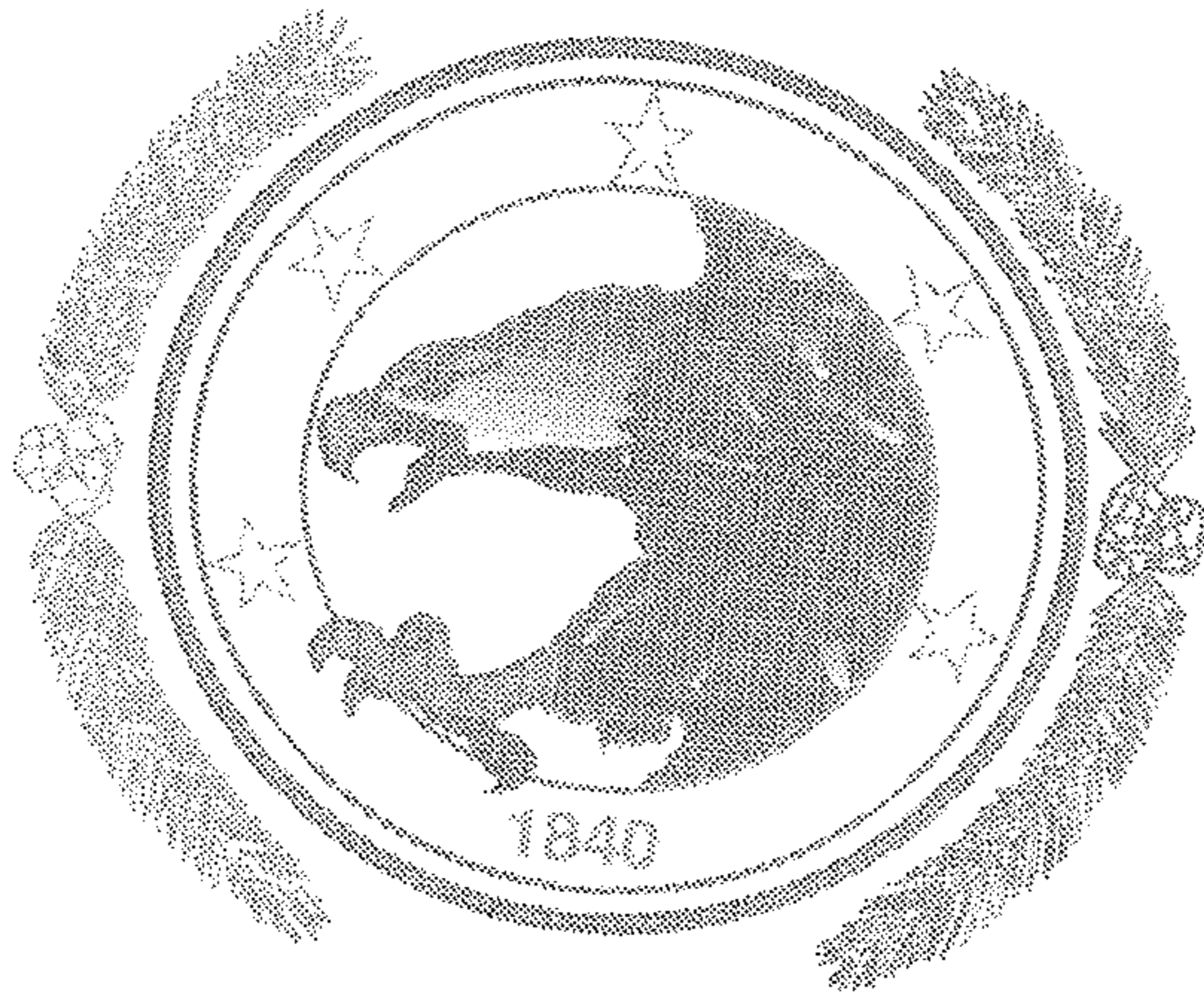
The Louisiana Community Development Block Grant (LCDBG) Project Fund is used to account for grants received from the United States Department of Housing and Urban Development. This program is administered by the Police Jury.

LIBRARY DEBT SERVICE REDUCTION FUND

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

LLEBG - DRUG COURT FUND

The Local Law Enforcement Block Grant Drug Court Fund is used to account for grants received from the U. S. Department of Justice. The purpose of the program is to process drug related cases and to provide judicial supervision of offenders with substance abuse problems.



CALCASIEU PARISH POLICE JURY

Special Revenue Funds

Combining Balance Sheet

December 31, 1997

(With comparative totals for December 31, 1996)

Assets	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development
Cash	\$ 630,630	249,611	103,462	74,023	117,850	52,205	144,138	68,503
Investments	21,390,693	15,010,352	4,988,851	1,929,041	1,914,182	178,450	3,947,790	185,327
Receivable (net of allowances for uncollectibles):								
Taxes	2,637,050	443,980	1,612,864	2,271,449	1,229,808	-	-	-
Interest receivable	107,438	70,570	24,736	9,927	10,073	1,001	19,886	1,404
Other receivables	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-
Due from other governmental units	220,784	157,729	-	40,575	38,843	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Total assets	\$ 24,986,595	15,932,242	6,729,913	4,325,015	3,310,756	231,656	4,111,814	255,234

Liabilities and fund balances

Liabilities:	\$ -	-	-	-	-	-	-	-
Cash overdraft	-	-	-	-	-	-	-	-
Accounts payable	1,019,364	135,165	11,714	8,938	15,769	13,928	10,335	8,464
Accrued liabilities	52,819	819	3,186	14,764	4,710	4,805	11,722	4,095
Due to other governmental units	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-	-	-
Deferred revenues	1,719,341	-	1,660,666	2,338,772	1,266,258	-	-	-
Retainage payable	313,558	-	6,655	-	-	-	-	-
Enterprise zone rebate liability	947,566	-	-	-	-	-	-	-
Total liabilities	\$ 4,052,648	135,984	1,682,221	2,362,474	1,286,737	18,733	22,057	12,559

Fund balances:

Reserved for encumbrances	\$ 3,389,958	-	-	-	-	3,607	3,159	-
Unreserved:								
Designated for capital improvements	11,815,322	-	-	-	-	-	-	-
Undesignated	5,728,667	15,796,258	5,047,692	1,962,541	2,024,019	209,316	4,086,598	242,675
Total fund balances	20,933,947	15,796,258	5,047,692	1,962,541	2,024,019	212,923	4,089,757	242,675
Total liabilities and fund balances	\$ 24,986,595	15,932,242	6,729,913	4,325,015	3,310,756	231,656	4,111,814	255,234

(continued)

Assets	Community				Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish	
	Parks Fund	Criminal Court	Action Agency						Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Cash	\$ 83,082	399,122	190,818	1,336,455	15,498	-	69,944	-	32,004	
Investments	1,496,893	2,303,480	-	-	-	-	-	1,747,340	129,508	
Receivable (net of allowances for uncollectibles):										
Taxes	-	2,056,401	-	-	-	-	-	971,214	-	
Interest receivable	8,089	11,395	-	-	-	-	-	8,924	611	
Other receivables	-	-	-	-	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	75,000	-	-	
Due from other governmental units	82,583	21,608	55,179	54,503	44,738	240,813	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	-	
Due from component units	-	10,427	-	-	-	-	-	-	-	
Total assets	\$ 1,670,647	4,802,433	245,997	1,390,958	60,236	240,813	144,944	2,727,478	162,123	

Liabilities and Fund Balances

Liabilities:									
Cash overdraft	\$ -	-	-	-	-	13,656	-	-	-
Accounts payable	7,334	77,244	41,068	48,956	1,952	215,863	6,367	-	-
Accrued liabilities	1,722	34,731	5,564	2,960	2,449	8,795	1,691	-	-
Due to other governmental units	-	-	-	1,166,683	-	-	-	-	-
Due to other funds	-	-	49,200	-	22,500	-	-	-	-
Due to component units	-	-	-	-	-	-	-	31,498	-
Deferred revenues	-	2,244,699	-	-	-	-	-	1,000,000	-
Retainage payable	-	-	-	-	-	-	-	38,597	-
Enterprise zone rebate liability	-	-	-	-	-	-	-	-	-
Total liabilities	9,056	2,356,674	95,832	1,218,599	26,901	238,314	8,058	1,070,095	-

Fund Balances:

Reserved for encumbrances	-	-	-	-	-	-	14,249	-	-
Unreserved:									
Designated for capital improvements	1,267,111	-	-	-	-	-	-	-	-
Undesignated	394,480	2,445,759	150,165	172,359	33,335	2,499	122,637	1,657,383	162,123
Total fund balances	1,661,591	2,445,759	150,165	172,359	33,335	2,499	136,886	1,657,383	162,123
Total liabilities and fund balances	\$ 1,670,647	4,802,433	245,997	1,390,958	60,236	240,813	144,944	2,727,478	162,123

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet
December 31, 1997

(With comparative totals for December 31, 1996)

Assets	Civilian		Riverboat		Riverboat		Special Service		Port Industrial		Library	
	Airport		Fund		Recreational	Endowment	Improvement Fund	District	Park Development Fund	LCDBG	Project Fund	Debt Service Reduction Fund
Cash	\$ 20,704		69,590		26,694		14,227		20,499	905		-
Investments	111,101		4,877,415		951,839		3,839		-	-		972,875
Receivable (net of allowances for uncollectibles):												
Taxes	-		-		-		-		-	-		-
Interest receivable	577		20,406		4,628		345		-	-		4,784
Other receivables	-		354,929		-		-		-	-		-
Deferred charge	-		-		-		-		-	-		-
Due from other governmental units	-		-		-		-		-	-		-
Due from other funds	-		-		-		-		-	-		-
Due from component units	-		-		-		-		-	-		-
Total assets	\$ 132,382		5,322,340		983,161		18,411		20,499	905		977,659
Liabilities and fund balances												
Liabilities:												
Cash overdraft	\$ -		-		-		-		-	-		-
Accounts payable	-		1,000		-		-		-	-		-
Accrued liabilities	-		-		-		-		-	-		-
Due to other governmental units	-		-		-		-		-	-		-
Due to other funds	-		-		-		-		-	-		-
Due to component units	-		175,000		-		-		-	-		-
Deferred revenues	-		-		-		-		-	-		-
Retainage payable	-		-		-		-		-	-		-
Enterprise zone rebate liability	-		-		-		-		-	-		-
Total liabilities	-		176,000		-		-		-	-		-
Fund balances:												
Reserved for encumbrances	-		-		-		-		-	-		-
Unreserved:												
Designated for capital improvements	-		-		-		-		-	-		-
Undesignated	132,382		5,146,340		983,161		18,411		20,499	905		977,659
Total fund balances	132,382		5,146,340		983,161		18,411		20,499	905		977,659
Total liabilities and fund balances	\$ 132,382		5,322,340		983,161		18,411		20,499	905		977,659

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet

December 31, 1997

(With comparative totals for December 31, 1996)

Assets	LLEBG		Totals
	Drug Court Fund	1997	
Cash	57,066	3,777,030	4,764,573
Investments	-	62,138,976	51,829,627
Receivable (net of allowances for uncollectibles):			
Taxes	-	11,222,766	9,807,051
Interest receivable	-	304,794	272,579
Other receivables	-	354,929	281,687
Deferred charge	-	75,000	-
Due from other governmental units	-	957,355	470,055
Due from other funds	-	-	5,165
Due from component units	-	10,427	-
Total assets	57,066	78,841,277	67,453,327

Liabilities and fund balances

Liabilities:			
Cash overdraft	-	13,656	-
Accounts payable	152	1,623,613	1,189,945
Accrued liabilities	1,662	156,494	96,448
Due to other governmental units	-	1,166,683	1,467,230
Due to other funds	-	71,700	63,509
Due to component units	-	206,498	10,667
Deferred revenues	-	10,229,736	9,900,239
Retainage payable	-	358,810	205,816
Enterprise zone rebate liability	-	947,566	918,967
Total liabilities	1,814	14,774,756	13,852,821
Fund balances:			
Reserved for encumbrances	-	3,410,973	709,962
Unreserved:			
Designated for capital improvements	-	13,082,433	12,737,739
Undesignated	55,252	47,573,115	40,130,214
Total fund balances	55,252	64,066,521	53,600,506
Total liabilities and fund balances	57,066	78,841,277	67,453,327

CALCASIEU PARISH POLICE JURY
Special Revenue Funds

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

For the fiscal year ended December 31, 1997

(With comparative totals for December 31, 1996)

	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development	Parish Parks Fund
Revenues:									
Taxes:									
Ad valorem	\$ 1,732,558	-	1,651,198	2,324,773	1,259,056	-	-	-	-
Sales	11,480,252	5,219,367	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	44,317	-	-
Licenses and permits	-	-	-	-	-	129,248	790,283	276,582	-
Intergovernmental revenues	2,311,681	455,520	109,423	203,042	171,355	201,781	-	41,813	-
Charges for services	315	-	-	96,074	-	10,192	1,365,078	13,000	167,146
Fines and forfeitures	-	-	-	17,729	-	27,136	-	-	-
Investment income	1,321,951	768,372	331,538	132,613	135,715	16,469	262,513	24,755	79,717
Gaming revenues	448,663	-	-	-	-	-	-	-	448,663
Sale of assets	17,059	-	-	-	-	-	-	-	-
Miscellaneous revenues	148,089	-	116,654	1,308	5,500	4,480	7,325	4,619	2,495
Total revenues	17,460,568	6,443,259	2,208,813	2,775,539	1,571,626	389,306	2,469,516	360,769	698,021
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	1,389,821	-	-
Other general government	-	-	-	-	-	-	49,625	-	-
Public safety	507,486	-	-	2,110,507	-	756,938	-	-	-
Public works	9,266,854	3,081,484	-	-	-	-	-	-	-
Health and welfare	-	-	1,107,878	-	1,347,815	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	337,769
Economic development and assistance	-	-	-	-	-	-	-	579,603	-
Capital outlay	6,151,890	-	79,216	2,957	-	-	-	72,193	98,825
Other expenditures	-	-	-	-	-	-	-	-	-

Total expenditures	<u>15,926,230</u>	<u>3,081,484</u>	<u>1,187,094</u>	<u>2,113,464</u>	<u>1,347,815</u>	<u>756,938</u>	<u>1,439,446</u>	<u>651,796</u>	<u>436,594</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,534,338</u>	<u>3,361,775</u>	<u>1,021,719</u>	<u>662,075</u>	<u>223,811</u>	<u>(367,632)</u>	<u>1,030,070</u>	<u>(291,027)</u>	<u>261,427</u>
Other financing sources (uses):									
Operating transfers in	259,132	-	-	-	164,477	370,000	-	250,000	200,000
Operating transfers out	(780,000)	(60,000)	(632,144)	-	-	-	(368,000)	-	-
Operating transfers from component units	-	-	-	-	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(520,868)</u>	<u>(60,000)</u>	<u>(632,144)</u>	<u>-</u>	<u>164,477</u>	<u>370,000</u>	<u>(368,000)</u>	<u>250,000</u>	<u>200,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,013,470	3,301,775	389,575	662,075	388,288	2,368	662,070	(41,027)	461,427
Fund balance at beginning of year	19,380,036	12,314,689	4,796,764	1,338,157	1,685,057	216,636	3,529,939	291,599	1,233,574
Prior period adjustment	539,443	179,794	(138,647)	(37,691)	(49,326)	(6,081)	(102,252)	(7,897)	(33,410)
Residual equity transfer	998	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 20,933,947</u>	<u>15,796,258</u>	<u>5,047,692</u>	<u>1,962,541</u>	<u>2,024,019</u>	<u>212,923</u>	<u>4,089,757</u>	<u>242,675</u>	<u>1,661,591</u>

(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, 1997

(With comparative totals for December 31, 1996)

	Criminal Court		Community Action Agency		Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Revenues:										
Taxes:										
Ad valorem	\$	2,105,282	-	-	-	-	-	-	971,333	-
Sales	-	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	939,053	1,053,682	1,951,131	281,158	3,331,887	-	-	-	9,630	-
Charges for services	-	12,179	-	-	-	-	-	-	-	-
Fines and forfeitures	942,964	-	-	-	-	-	-	-	-	49,613
Investment income	176,382	10,300	84,506	898	2,074	14,030	-	105,744	5,955	-
Gaming revenues	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	367,179	40,575	79	-	-	1,232	-	-	-	-
Total revenues	4,530,860	1,116,736	2,035,716	282,056	3,333,961	15,262	1,077,077	65,198		
Expenditures										
Current:										
Judicial	2,535,037	-	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	511,184	-	-
Health and welfare	-	1,178,538	-	283,076	3,333,559	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	2,089,995	-	238,248	-	-	-	-	-
Capital outlay	38,468	-	-	-	-	-	-	-	-	-
Other expenditures	-	-	-	-	-	-	-	-	-	21,213

Total expenditures	<u>2,573,505</u>	<u>1,178,538</u>	<u>2,089,995</u>	<u>283,076</u>	<u>3,333,559</u>	<u>238,248</u>	<u>511,184</u>	<u>21,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,957,355</u>	<u>(61,802)</u>	<u>(54,279)</u>	<u>(1,020)</u>	<u>402</u>	<u>(222,986)</u>	<u>565,893</u>	<u>43,985</u>
Other financing sources (uses):								
Operating transfers in	-	58,900	49	-	-	338,000	-	24,000
Operating transfers out	(79,000)	-	-	-	-	-	(109,132)	-
Operating transfers from component units	131,000	-	-	-	-	-	-	-
Operating transfers to component units	(1,763,109)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,711,109)</u>	<u>58,900</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>338,000</u>	<u>(109,132)</u>	<u>24,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>246,246</u>	<u>(2,902)</u>	<u>(54,230)</u>	<u>(1,020)</u>	<u>402</u>	<u>115,014</u>	<u>456,761</u>	<u>67,985</u>
Fund balance at beginning of year	<u>2,255,437</u>	<u>153,067</u>	<u>226,589</u>	<u>34,355</u>	<u>2,097</u>	<u>21,872</u>	<u>1,237,877</u>	<u>96,317</u>
Prior period adjustment	<u>(55,924)</u>	-	-	-	-	-	<u>(37,255)</u>	<u>(2,179)</u>
Residual equity transfer	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 2,445,759</u>	<u>150,165</u>	<u>172,359</u>	<u>33,335</u>	<u>2,499</u>	<u>136,886</u>	<u>1,657,383</u>	<u>162,123</u>

(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, 1997

(With comparative totals for December 31, 1996)

	Community Development		Riverboat Recreational Endowment Fund	Chicot Aquifer Project	Special Service District Improvement Fund	Port Industrial Park Development Fund
	Civilian Airport	Block Grant				
Revenues:						
Taxes:						
Ad valorem	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	7,244	49	107,336	1,024	10,524	11,306
Gaming revenues	-	-	4,437,654	-	-	-
Sale of assets	-	-	-	-	-	-
Miscellaneous revenues	6,971	-	-	-	-	-
Total revenues	14,215	49	4,544,990	1,024	10,524	11,306

Expenditures

Current:

Judicial	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-
Other general government	-	-	-	-	-	1
Public safety	-	-	-	-	-	-
Public works	-	-	259,811	-	150,005	-
Health and welfare	-	-	-	20,001	-	-
Culture and recreation	-	-	56,254	-	-	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,175

Other expenditures	8	-	-	-	-	-	-	-	-
Total expenditures	8	-	259,811	56,254	20,001	150,005	15,176		
Excess (deficiency) of revenues over (under) expenditures	14,207	49	4,285,179	4,781	(18,977)	(139,481)	(3,870)		
Other financing sources (uses):									
Operating transfers in	-	-	-	-	12,920	-	-	-	-
Operating transfers out	(10,000)	(49)	(1,250,000)	-	-	-	-	-	-
Operating transfers from component units	-	-	-	-	-	-	-	-	-
Operating transfers to component units	-	-	(250,000)	-	-	-	-	-	-
Total other financing sources (uses)	(10,000)	(49)	(1,500,000)	-	12,920	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,207	-	2,785,179	4,781	(6,057)	(139,481)	(3,870)		
Fund balance at beginning of year	131,046	-	2,423,187	1,007,175	6,471	162,628	30,066		
Prior period adjustment	(2,871)	-	(62,026)	(28,795)	(414)	(4,736)	(5,697)		
Residual equity transfer	-	-	-	-	-	-	-		
Fund balance at end of year	132,382	-	5,146,340	983,161	-	18,411	20,499		

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1997

(With comparative totals for December 31, 1996)

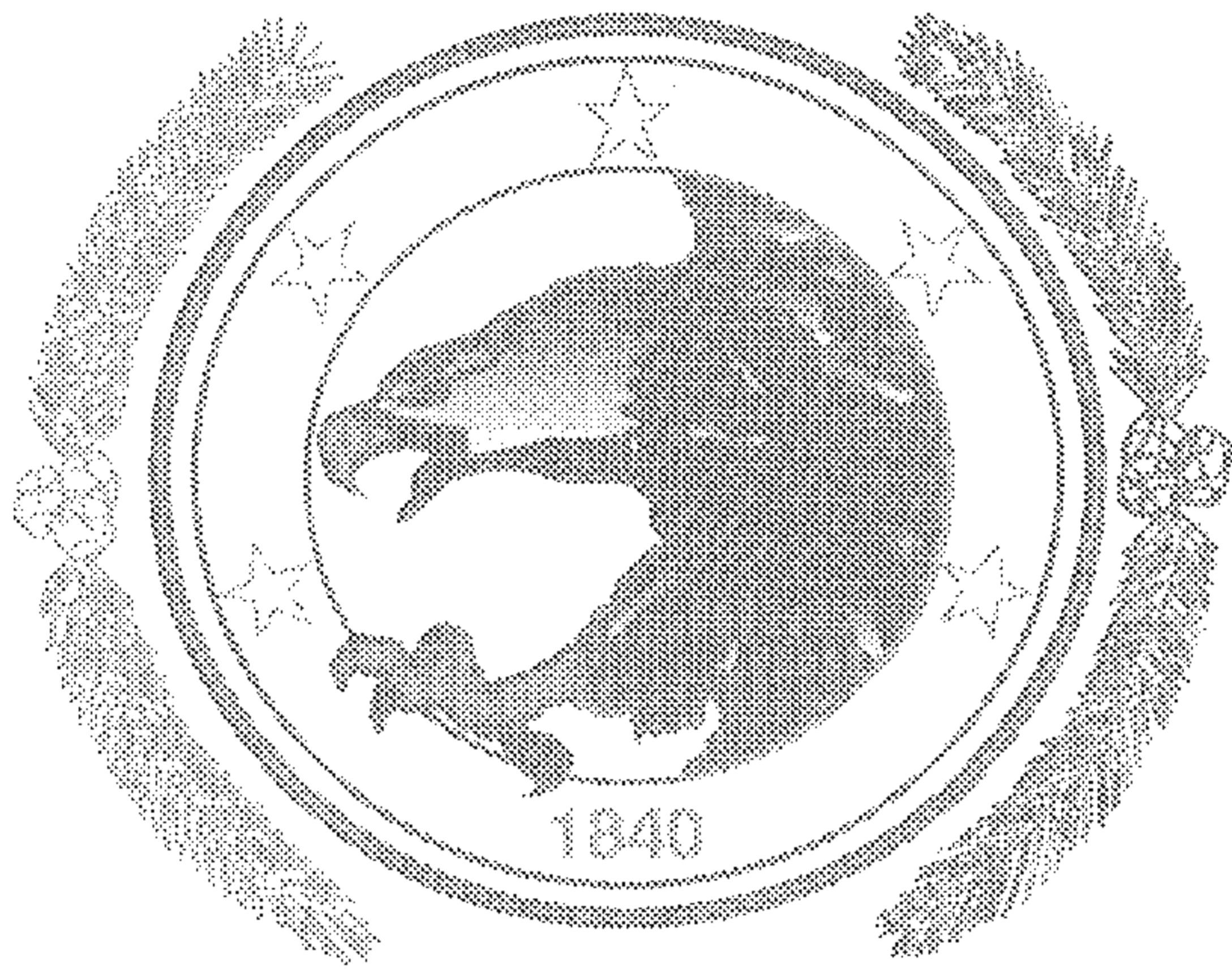
	Library		LLEBG		1997	1996
	LCDBG Project Fund	Debt Service Reduction Fund	Drug Court Fund	Totals		
Revenues:						
Taxes:						
Ad valorem	-	-	-	10,044,200	9,340,023	
Sales	-	-	-	16,699,619	20,047,661	
Other taxes, penalties and interest	-	-	-	44,317	43,872	
Licenses and permits	-	-	-	1,196,113	1,226,155	
Intergovernmental revenues	161,357	-	135,690	11,358,203	9,782,145	
Charges for services	-	-	-	1,663,984	1,509,126	
Fines and forfeitures	-	-	-	1,037,442	1,004,643	
Investment income	-	61,626	5,749	3,739,425	2,933,508	
Gaming revenues	-	-	-	5,334,980	4,892,047	
Sale of assets	-	-	-	17,059	-	
Miscellaneous revenues	-	-	-	706,506	655,803	
Total revenues	161,357	61,626	141,439	51,841,848	51,434,983	

Expenditures

Current:

Judicial	-	-	141,187	2,676,224	2,371,033
Finance and administrative	-	-	-	1,389,821	1,320,067
Other general government	-	-	-	49,626	94,984
Public safety	-	-	-	3,374,931	3,016,047
Public works	-	-	-	13,269,338	10,945,803
Health and welfare	-	-	-	7,270,867	6,242,517
Culture and recreation	-	-	-	394,023	400,249
Economic development and assistance	-	-	-	2,907,846	3,040,346
Capital outlay	160,505	-	-	6,619,229	4,808,850

Other expenditures	-	-	-	21,221	1,008
Total expenditures	160,505	-	141,187	37,973,126	32,240,904
Excess (deficiency) of revenues over (under) expenditures	852	61,626	252	13,868,722	19,194,079
Other financing sources (uses):					
Operating transfers in	-	-	55,000	1,732,478	3,569,509
Operating transfers out	-	-	-	(3,288,325)	(4,361,626)
Operating transfers from component units	-	-	-	131,000	138,000
Operating transfers to component units	-	(57,773)	-	(2,070,882)	(1,977,178)
Total other financing sources (uses)	-	(57,773)	55,000	(3,495,729)	(2,631,295)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	852	3,853	55,252	10,372,993	16,562,784
Fund balance at beginning of year	53	1,003,227	-	53,577,915	38,979,475
Prior period adjustment	-	(29,421)	-	114,615	(878,813)
Residual equity transfer	-	-	-	998	(1,085,531)
Fund balance at end of year	905	977,659	55,252	64,066,521	53,577,915



Calcasieu Parish Police Jury
Public Works Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 630,630	\$ 1,286,523
Investments	21,390,693	19,629,482
Receivables (net of allowances for uncollectibles):		
Taxes	2,637,050	1,639,960
Due from other governmental units	220,784	77,144
Interest receivable	107,438	101,983
Due from other funds	—	5,114
Total Assets	\$ 24,986,595	\$ 22,740,206
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 1,019,364	\$ 578,888
Accrued liabilities	52,819	33,385
Due to other funds	—	9,401
Deferred revenues	1,719,341	1,640,154
Retainage payable	313,558	179,375
Enterprise zone rebate liability	947,566	918,967
Total Liabilities	4,052,648	3,360,170
Fund Balances:		
Reserved for encumbrances	3,389,958	588,356
Unreserved:		
Designated for capital improvements	11,815,322	11,815,322
Undesignated	5,728,667	6,976,358
Total Fund Balances	20,933,947	19,380,036
Total Liabilities and Fund Balances	\$ 24,986,595	\$ 22,740,206

Calcasieu Parish Police Jury
Public Works Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
	<u> </u>	<u> </u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,732,558	\$ 1,506,876
Sales	11,480,252	13,666,648
Intergovernmental revenues	2,311,681	1,683,890
Charges for services	315	—
Investment income	1,321,951	1,005,985
Gaming revenues	448,663	464,454
Sale of assets	17,059	—
Miscellaneous revenues	148,089	148,684
	<u> </u>	<u> </u>
Total revenues	17,460,568	18,476,537
	<u> </u>	<u> </u>
Expenditures:		
Current:		
Public safety	507,486	510,579
Public works	9,266,854	7,799,584
Capital outlay	6,151,890	4,211,624
	<u> </u>	<u> </u>
Total expenditures	15,926,230	12,521,787
	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	1,534,338	5,954,750
	<u> </u>	<u> </u>
Other financing sources (uses):		
Operating transfers in	259,132	1,043,143
Operating transfers out	(780,000)	(1,416,805)
	<u> </u>	<u> </u>
Total other financing sources (uses)	(520,868)	(373,662)
	<u> </u>	<u> </u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,013,470	5,581,088
Fund balance at beginning of year	19,380,036	14,665,266
Prior period adjustment	539,443	(878,813)
Residual equity transfer	998	12,495
	<u> </u>	<u> </u>
Fund balance at end of year	\$ 20,933,947	\$ 19,380,036
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
Public Works Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 1,640,155	\$ 1,693,586	\$ 53,431
Sales	13,398,450	11,631,135	(1,767,315)
Intergovernmental revenues	1,828,592	2,173,480	344,888
Charges for services	—	315	315
Investment income	388,225	1,321,951	933,726
Gaming revenues	350,000	443,224	93,224
Sale of assets	—	17,059	17,059
Miscellaneous revenues	100,500	148,089	47,589
Total revenues	<u>17,705,922</u>	<u>17,428,839</u>	<u>(277,083)</u>
Expenditures:			
Current:			
Public safety	720,739	509,376	211,363
Public works	10,865,540	9,299,574	1,565,966
Capital outlay	11,011,448	5,572,205	5,439,243
Total expenditures	<u>22,597,727</u>	<u>15,381,155</u>	<u>7,216,572</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,891,805)</u>	<u>2,047,684</u>	<u>6,939,489</u>
Other financing sources (uses):			
Operating transfers in	200,000	259,132	59,132
Operating transfers out	(780,000)	(780,000)	—
Total other financing sources (uses)	<u>(580,000)</u>	<u>(520,868)</u>	<u>59,132</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(5,471,805)</u>	<u>1,526,816</u>	<u>6,998,621</u>
Fund balance at beginning of year	21,008,636	21,008,636	—
Residual equity transfer	—	3,486	3,486
Fund balance at end of year	<u>\$ 15,536,831</u>	<u>\$ 22,538,938</u>	<u>\$ 7,002,107</u>

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 249,611	\$ 583,838
Investments	15,010,352	11,689,316
Receivables (net of allowances for uncollectibles):		
Taxes	443,980	—
Due from other governmental units	157,729	—
Interest receivable	70,570	58,325
Total Assets	<u>\$ 15,932,242</u>	<u>\$ 12,331,479</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 135,165	\$ 16,790
Accrued liabilities	819	—
 Total Liabilities	<u>135,984</u>	<u>16,790</u>
 Fund Balances:		
Unreserved-undesignated	15,796,258	12,314,689
 Total Liabilities and Fund Balances	<u>\$ 15,932,242</u>	<u>\$ 12,331,479</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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Sales	\$ 5,219,367	\$ 6,381,013
Intergovernmental revenues	455,520	—
Investment income	768,372	555,921
Total revenues	6,443,259	6,936,934
Expenditures:		
Current:		
Public works	3,081,484	2,181,287
Excess (deficiency) of revenues over (under) expenditures	3,361,775	4,755,647
Other financing sources (uses):		
Operating transfers out	(60,000)	(60,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,301,775	4,695,647
Fund balance at beginning of year	12,314,689	7,619,042
Prior period adjustments	179,794	—
Fund balance at end of year	\$ 15,796,258	\$ 12,314,689

Calcasieu Parish Police Jury
Solid Waste Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Sales	\$ 5,749,630	\$ 5,299,761	\$ (449,869)
Intergovernmental revenues	—	297,792	297,792
Investment income	450,000	768,372	318,372
	<u>6,199,630</u>	<u>6,365,925</u>	<u>166,295</u>
Expenditures:			
Current:			
Public works	2,878,851	3,002,788	(123,937)
	<u>3,320,779</u>	<u>3,363,137</u>	<u>42,358</u>
Excess (deficiency) of revenues over (under) expenditures			
	<u>3,320,779</u>	<u>3,363,137</u>	<u>42,358</u>
Other financing sources (uses):			
Operating transfers out	(85,000)	(60,000)	25,000
	<u>(85,000)</u>	<u>(60,000)</u>	<u>25,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,235,779	3,303,137	67,358
Fund balance at beginning of year	12,306,685	12,306,685	—
Prior period adjustment	—	(344,579)	(344,579)
	<u>12,306,685</u>	<u>11,962,106</u>	<u>(344,579)</u>
Fund balance at end of year	<u>\$ 15,542,464</u>	<u>\$ 15,265,243</u>	<u>\$ (277,221)</u>

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 103,462	\$ 80,015
Investments	4,988,851	4,703,368
Receivables (net of allowances for uncollectibles):		
Taxes	1,612,864	1,612,113
Interest receivable	24,736	25,656
Total Assets	<u>\$ 6,729,913</u>	<u>\$ 6,421,152</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 11,714	\$ 9,520
Accrued liabilities	3,186	2,565
Deferred revenues	1,660,666	1,612,303
Retainage payable	6,655	—
Total Liabilities	<u>1,682,221</u>	<u>1,624,388</u>
 Fund Balances:		
Reserved for encumbrances	—	33,721
Unreserved-undesignated	5,047,692	4,763,043
Total Fund Balances	<u>5,047,692</u>	<u>4,796,764</u>
 Total Liabilities and Fund Balances	<u>\$ 6,729,913</u>	<u>\$ 6,421,152</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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 1,651,198	\$ 1,535,843
Intergovernmental revenues	109,423	109,423
Investment income	331,538	290,638
Miscellaneous revenues	116,654	56,164
	2,208,813	1,992,068
Expenditures:		
Current:		
Health and welfare	1,107,878	978,373
Capital outlay	79,216	14,125
	1,187,094	992,498
Excess (deficiency) of revenues over (under) expenditures	1,021,719	999,570
Other financing sources (uses):		
Operating transfers out	(632,144)	(430,954)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	389,575	568,616
Fund balance at beginning of year	4,796,764	4,228,148
Prior period adjustment	(138,647)	—
	5,047,692	4,796,764
Fund balance at end of year	\$ 5,047,692	\$ 4,796,764

Calcasieu Parish Police Jury
Health Unit Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,612,303	\$ 1,644,905	\$ 32,602
Intergovernmental revenues	109,423	109,423	—
Investment income	100,000	331,538	231,538
Miscellaneous revenues	36,000	116,654	80,654
Total revenues	<u>1,857,726</u>	<u>2,202,520</u>	<u>344,794</u>
Expenditures:			
Current:			
Health and welfare	1,263,148	1,053,638	209,510
Capital outlay	95,000	72,561	22,439
Total expenditures	<u>1,358,148</u>	<u>1,126,199</u>	<u>231,949</u>
Excess (deficiency) of revenues over (under) expenditures	<u>499,578</u>	<u>1,076,321</u>	<u>576,743</u>
Other financing sources (uses):			
Operating transfers out	<u>(4,495,449)</u>	<u>(632,144)</u>	<u>3,863,305</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,995,871)	444,177	4,440,048
Fund balance at beginning of year	<u>4,804,547</u>	<u>4,804,547</u>	—
Fund balance at end of year	<u>\$ 808,676</u>	<u>\$ 5,248,724</u>	<u>\$4,440,048</u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 74,023	\$ 34,464
Investments	1,929,041	1,278,595
Receivables (net of allowances for uncollectibles):		
Taxes	2,271,449	2,270,401
Interest receivable	9,927	7,723
Due from other governmental units	40,575	38,803
Other receivables	—	900
Total Assets	<u>\$ 4,325,015</u>	<u>\$ 3,630,886</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 8,938	\$ 12,849
Accrued liabilities	14,764	9,043
Due to other funds	—	168
Deferred revenues	2,338,772	2,270,669
Total Liabilities	<u>2,362,474</u>	<u>2,292,729</u>
 Fund Balances:		
Unreserved-undesignated	1,962,541	1,338,157
Total Liabilities and Fund Balances	<u>\$ 4,325,015</u>	<u>\$ 3,630,886</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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 2,324,773	\$ 2,162,213
Intergovernmental revenues	203,042	274,017
Charges for services	96,074	74,563
Fines and forfeitures	17,729	4,743
Investment income	132,613	106,436
Miscellaneous revenues	1,308	—
Total revenues	2,775,539	2,621,972
Expenditures:		
Current:		
Public safety	2,110,507	1,953,729
Capital outlay	2,957	21,416
Total expenditures	2,113,464	1,975,145
Excess (deficiency) of revenues over (under) expenditures	662,075	646,827
Fund balance at beginning of year	1,338,157	691,330
Prior period adjustments	(37,691)	—
Fund balance at end of year	\$ 1,962,541	\$ 1,338,157

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,270,669	\$ 2,315,912	\$ 45,243
Intergovernmental revenues	201,423	241,845	40,422
Charges for services	42,000	56,399	14,399
Fines and forfeitures	7,500	17,729	10,229
Investment income	50,000	132,613	82,613
Miscellaneous revenues	—	1,308	1,308
Total revenues	<u>2,571,592</u>	<u>2,765,806</u>	<u>194,214</u>
Expenditures:			
Current:			
Public safety	2,368,112	2,032,621	335,491
Capital outlay	41,000	2,957	38,043
Total expenditures	<u>2,409,112</u>	<u>2,035,578</u>	<u>373,534</u>
Excess (deficiency) of revenues over (under) expenditures	162,480	730,228	567,748
Fund balance at beginning of year	<u>1,318,166</u>	<u>1,318,166</u>	—
Fund balance at end of year	<u>\$ 1,480,646</u>	<u>\$ 2,048,394</u>	<u>\$ 567,748</u>

Calcasieu Parish Police Jury
Mosquito Control Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 117,850	\$ 42,643
Investments	1,914,182	1,673,304
Receivables (net of allowances for uncollectibles):		
Taxes	1,229,808	1,229,248
Due from other governmental units	38,843	—
Interest receivable	10,073	9,363
Total Assets	<u>\$ 3,310,756</u>	<u>\$ 2,954,558</u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 15,769	\$ 36,876
Accrued liabilities	4,710	3,231
Deferred revenues	1,266,258	1,229,394
Total Liabilities	<u>1,286,737</u>	<u>1,269,501</u>
 Fund Balances:		
Reserved for encumbrances	—	84,731
Unreserved-undesignated	2,024,019	1,600,326
Total Fund Balances	<u>2,024,019</u>	<u>1,685,057</u>
Total Liabilities and Fund Balances	<u>\$ 3,310,756</u>	<u>\$ 2,954,558</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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 1,259,056	\$ 1,172,278
Intergovernmental revenues	171,355	82,512
Investment income	135,715	118,243
Miscellaneous revenues	5,500	38,539
	1,571,626	1,411,572
Expenditures:		
Current:		
Health and welfare	1,347,815	1,226,536
	223,811	185,036
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	164,477	115,954
Operating transfers out	—	(22,312)
	164,477	93,642
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	388,288	278,678
Fund balance at beginning of year	1,685,057	1,406,379
Prior period adjustments	(49,326)	—
	1,635,731	1,406,379
Fund balance at end of year	\$ 2,024,019	\$ 1,685,057

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,229,394	\$ 1,254,258	\$ 24,864
Intergovernmental revenues	122,512	132,512	10,000
Investment income	100,000	135,715	35,715
Miscellaneous revenues	—	5,500	5,500
	<u>1,451,906</u>	<u>1,527,985</u>	<u>76,079</u>
Expenditures:			
Current:			
Health and welfare	1,488,684	1,336,197	152,487
	<u>1,488,684</u>	<u>1,336,197</u>	<u>152,487</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,778)</u>	<u>191,788</u>	<u>228,566</u>
Other financing sources (uses):			
Operating transfers in	181,449	164,477	(16,972)
	<u>181,449</u>	<u>164,477</u>	<u>(16,972)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	144,671	356,265	211,594
Fund balance at beginning of year	<u>1,722,647</u>	<u>1,722,647</u>	<u>—</u>
Fund balance at end of year	<u>\$ 1,867,318</u>	<u>\$ 2,078,912</u>	<u>\$ 211,594</u>

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 52,205	\$ 19,187
Investments	178,450	206,285
Interest receivable	1,001	1,363
Due from other governmental units	—	1,400
	\$ 231,656	\$ 228,235
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 13,928	\$ 8,563
Accrued liabilities	4,805	2,594
Due to other funds	—	442
	18,733	11,599
 Fund Balances:		
Reserved for encumbrances	3,607	—
Unreserved-undesignated	209,316	216,636
	212,923	216,636
 Total Liabilities and Fund Balances	\$ 231,656	\$ 228,235

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Licenses and permits	\$ 129,248	\$ 128,193
Intergovernmental revenues	201,781	199,320
Charges for services	10,192	7,624
Fines and forfeitures	27,136	21,403
Investment income	16,469	18,274
Miscellaneous revenues	4,480	5,600
	<u>389,306</u>	<u>380,414</u>
Expenditures:		
Current:		
Public safety	756,938	551,739
Capital outlay	—	22,755
	<u>756,938</u>	<u>574,494</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(367,632)</u>	<u>(194,080)</u>
Other financing sources (uses):		
Operating transfers in	<u>370,000</u>	<u>205,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,368	10,920
Fund balance at beginning of year	216,636	205,716
Prior period adjustments	(6,081)	—
	<u>212,923</u>	<u>216,636</u>
Fund balance at end of year	<u>\$ 212,923</u>	<u>\$ 216,636</u>

Calcasieu Parish Police Jury
 Animal Control Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 120,000	\$ 129,248	\$ 9,248
Intergovernmental revenues	199,901	203,181	3,280
Charges for services	10,000	10,192	192
Fines and forfeitures	20,000	25,928	5,928
Investment income	15,000	16,469	1,469
Miscellaneous revenues	2,500	4,480	1,980
	<u>367,401</u>	<u>389,498</u>	<u>22,097</u>
Expenditures:			
Current:			
Public safety	796,607	750,804	45,803
	<u>796,607</u>	<u>750,804</u>	<u>45,803</u>
Excess (deficiency) of revenues over (under) expenditures	(429,206)	(361,306)	67,900
	<u>(429,206)</u>	<u>(361,306)</u>	<u>67,900</u>
Other financing sources (uses):			
Operating transfers in	370,000	370,000	—
	<u>370,000</u>	<u>370,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(59,206)	8,694	67,900
	<u>(59,206)</u>	<u>8,694</u>	<u>67,900</u>
Fund balance at beginning of year	224,596	224,596	—
	<u>224,596</u>	<u>224,596</u>	<u>—</u>
Fund balance at end of year	\$ 165,390	\$ 233,290	\$ 67,900
	<u>\$ 165,390</u>	<u>\$ 233,290</u>	<u>\$ 67,900</u>

Calcasieu Parish Police Jury
Administrative Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 144,138	\$ 60,768
Investments	3,947,790	3,468,742
Interest receivable	19,886	18,742
	Total Assets	\$ 3,548,252
	\$ 4,111,814	\$ 3,548,252
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,335	\$ 10,059
Accrued liabilities	11,722	8,140
Due to other funds	—	114
	Total Liabilities	18,313
	22,057	18,313
Fund Balances:		
Reserved for encumbrances	3,159	—
Unreserved-undesignated	4,086,598	3,529,939
	Total Fund Balances	3,529,939
	4,089,757	3,529,939
Total Liabilities and Fund Balances	\$ 4,111,814	\$ 3,548,252
	\$ 4,111,814	\$ 3,548,252

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Other taxes, penalties and interest	\$ 44,317	\$ 43,872
License and permits	790,283	753,194
Charges for services	1,365,078	1,244,383
Investment income	262,513	206,183
Miscellaneous revenues	7,325	7,150
Total revenues	2,469,516	2,254,782
Expenditures:		
Current:		
Finance and administrative	1,389,821	1,320,067
Other general government	49,625	94,982
Capital outlay	—	771
Total expenditures	1,439,446	1,415,820
Excess (deficiency) of revenues over (under) expenditures	1,030,070	838,962
Other financing sources (uses):		
Operating transfers out	(368,000)	(50,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	662,070	788,962
Fund balance at beginning of year	3,529,939	2,740,977
Prior period adjustments	(102,252)	—
Fund balance at end of year	\$ 4,089,757	\$ 3,529,939

Calcasieu Parish Police Jury
 Administrative Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Other taxes, penalties and interest	\$ 45,000	\$ 44,317	\$ (683)
License and permits	719,000	790,283	71,283
Charges for services	1,361,129	1,365,078	3,949
Investment income	175,000	262,513	87,513
Miscellaneous revenues	7,300	7,325	25
	<u>2,307,429</u>	<u>2,469,516</u>	<u>162,087</u>
Expenditures:			
Current:			
Finance and administrative	1,404,121	1,388,819	15,302
Other general government	56,668	50,274	6,394
Capital outlay	37,666	—	37,666
	<u>1,498,455</u>	<u>1,439,093</u>	<u>59,362</u>
Excess (deficiency) of revenues over (under) expenditures	<u>808,974</u>	<u>1,030,423</u>	<u>221,449</u>
Other financing sources (uses):			
Operating transfers out	(368,000)	(368,000)	—
	<u>(368,000)</u>	<u>(368,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>440,974</u>	<u>662,423</u>	<u>221,449</u>
Fund balance at beginning of year	<u>3,544,888</u>	<u>3,544,888</u>	<u>—</u>
Fund balance at end of year	<u>\$ 3,985,862</u>	<u>\$ 4,207,311</u>	<u>\$ 221,449</u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 68,503	\$ 32,754
Investments	185,327	267,878
Interest receivable	1,404	1,758
	<u>255,234</u>	<u>302,390</u>
Total Assets	\$ 255,234	\$ 302,390
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 8,464	\$ 8,548
Accrued liabilities	4,095	2,243
	<u>12,559</u>	<u>10,791</u>
Total Liabilities	12,559	10,791
 Fund Balances:		
Unreserved-undesignated	242,675	291,599
	<u>242,675</u>	<u>291,599</u>
Total Liabilities and Fund Balances	\$ 255,234	\$ 302,390

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, 1997 and 1996

	1997	1996
Revenues:		
License and permits	\$ 276,582	\$ 344,768
Intergovernmental revenues	41,813	32,032
Charges for services	13,000	13,000
Investment income	24,755	19,856
Miscellaneous revenues	4,619	4,739
	360,769	414,395
Expenditures:		
Current:		
Economic development & assistance	579,603	526,238
Capital outlay	72,193	—
	651,796	526,238
Excess (deficiency) of revenues over (under) expenditures	(291,027)	(111,843)
Other financing sources (uses):		
Operating transfers in	250,000	250,000
Operating transfers out	—	(75)
	250,000	249,925
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41,027)	138,082
Fund balance at beginning of year	291,599	153,517
Prior period adjustments	(7,897)	—
	283,702	153,517
Fund balance at end of year	\$ 242,675	\$ 291,599

Calcasieu Parish Police Jury
 Planning and Development Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
License and permits	\$ 271,700	\$ 276,582	\$ 4,882
Intergovernmental revenues	33,000	41,813	8,813
Charges for services	13,000	13,000	—
Investment income	15,000	24,755	9,755
Miscellaneous revenues	5,000	4,619	(381)
	<u>337,700</u>	<u>360,769</u>	<u>23,069</u>
Expenditures:			
Current:			
Economic development & assistance	671,196	577,825	93,371
Capital outlay	75,300	72,193	3,107
	<u>746,496</u>	<u>650,018</u>	<u>96,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(408,796)</u>	<u>(289,249)</u>	<u>119,547</u>
Other financing sources (uses):			
Operating transfers in	250,000	250,000	—
	<u>250,000</u>	<u>250,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(158,796)</u>	<u>(39,249)</u>	<u>119,547</u>
Fund balance at beginning of year	<u>301,845</u>	<u>301,845</u>	<u>—</u>
Fund balance at end of year	<u>\$ 143,049</u>	<u>\$ 262,596</u>	<u>\$ 119,547</u>

Calcasieu Parish Police Jury
Parish Parks Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 83,082	\$ 27,955
Investments	1,496,893	1,133,376
Due from other governmental units	82,583	77,144
Interest receivable	8,089	5,950
	\$ 1,670,647	\$ 1,244,425
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 7,334	\$ 9,911
Accrued liabilities	1,722	824
Due to other funds	—	116
	9,056	10,851
Fund Balances:		
Unreserved:		
Designated for capital improvements	1,267,111	922,417
Undesignated	394,480	311,157
	1,661,591	1,233,574
	\$ 1,670,647	\$ 1,244,425

Calcasieu Parish Police Jury
 Parish Parks Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Charges for services	\$ 167,146	\$ 157,822
Investment income	79,717	60,073
Gaming revenues	448,663	464,454
Miscellaneous revenues	2,495	100
	698,021	682,449
Expenditures:		
Current:		
Culture and recreation	337,769	344,245
Capital outlay	98,825	88,995
	436,594	433,240
Excess (deficiency) of revenues over (under) expenditures	261,427	249,209
Other financing sources (uses):		
Operating transfers in	200,000	209,724
	461,427	458,933
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	461,427	458,933
Fund balance at beginning of year	1,233,574	774,641
Prior period adjustments	(33,410)	—
	1,200,164	774,641
Fund balance at end of year	\$ 1,661,591	\$ 1,233,574

Calcasieu Parish Police Jury
 Parish Parks Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Charges for services	\$ 139,000	\$ 167,146	\$ 28,146
Investment income	30,000	79,717	49,717
Gaming revenues	350,000	443,224	93,224
	519,000	690,087	171,087
Expenditures:			
Current:			
Culture and recreation	391,122	341,474	49,648
Capital outlay	727,975	98,531	629,444
	1,119,097	440,005	679,092
Excess (deficiency) of revenues over (under) expenditures	(600,097)	250,082	850,179
Other financing sources (uses):			
Operating transfers in	200,000	200,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(400,097)	450,082	850,179
Fund balance at beginning of year	1,167,749	1,167,749	—
Fund balance at end of year	\$ 767,652	\$ 1,617,831	\$ 850,179

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 399,122	\$ 488,970
Investments	2,303,480	1,897,143
Receivables (net of allowances for uncollectibles):		
Taxes	2,056,401	2,055,447
Interest receivable	11,395	11,148
Due from other governmental units	21,608	36,483
Due from component units	10,427	—
Total Assets	\$ 4,802,433	\$ 4,489,191
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 77,244	\$ 65,066
Accrued liabilities	34,731	20,969
Deferred revenues	2,244,699	2,147,719
Total Liabilities	2,356,674	2,233,754
 Fund Balances:		
Unreserved-undesignated	2,445,759	2,255,437
Total Liabilities and Fund Balances	\$ 4,802,433	\$ 4,489,191

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 2,105,282	\$ 1,955,873
Intergovernmental revenues	939,053	927,354
Fines and forfeitures	942,964	933,206
Investment income	176,382	166,863
Miscellaneous revenues	367,179	334,205
	4,530,860	4,317,501
Expenditures:		
Current:		
Judicial	2,535,037	2,371,033
Capital outlay	38,468	1,296
	2,573,505	2,372,329
Total expenditures		
	1,957,355	1,945,172
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers out	(79,000)	—
Operating transfers from component units	131,000	138,000
Operating transfers to component units	(1,763,109)	(1,934,255)
	(1,711,109)	(1,796,255)
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	246,246	148,917
Fund balance at beginning of year	2,255,437	2,106,520
Prior period adjustments	(55,924)	—
	2,445,759	2,255,437
Fund balance at end of year	\$ 2,445,759	\$ 2,255,437

Calcasieu Parish Police Jury
Criminal Court Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,055,691	\$ 2,097,259	\$ 41,568
Intergovernmental revenues	291,500	378,218	86,718
Fines and forfeitures	865,000	984,127	119,127
Investment income	125,000	176,382	51,382
Miscellaneous revenues	761,558	803,274	41,716
	<u>4,098,749</u>	<u>4,439,260</u>	<u>340,511</u>
Expenditures:			
Current:			
Judicial	4,082,305	4,214,044	(131,739)
Capital outlay	60,000	38,468	21,532
	<u>4,142,305</u>	<u>4,252,512</u>	<u>(110,207)</u>
Total expenditures			
	<u>4,142,305</u>	<u>4,252,512</u>	<u>(110,207)</u>
Excess (deficiency) of revenues over (under) expenditures	(43,556)	186,748	230,304
Other financing sources (uses):			
Operating transfers out	(79,000)	(79,000)	—
Operating transfers from component units	115,000	131,000	16,000
	<u>36,000</u>	<u>52,000</u>	<u>16,000</u>
Total other financing sources (uses)			
	<u>36,000</u>	<u>52,000</u>	<u>16,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,556)	238,748	246,304
Fund balance at beginning of year	<u>2,387,752</u>	<u>2,387,752</u>	—
Fund balance at end of year	<u>\$ 2,380,196</u>	<u>\$ 2,626,500</u>	<u>\$ 246,304</u>

Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 190,818	\$ 158,511
Due from other governmental units	55,179	90,808
	\$ 245,997	\$ 249,319
	\$ 245,997	\$ 249,319
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 41,068	\$ 41,795
Accrued liabilities	5,564	4,046
Due to other funds	49,200	50,411
	95,832	96,252
Total Liabilities	95,832	96,252
 Fund Balances:		
Reserved for encumbrances	—	3,154
Unreserved-undesignated	150,165	149,913
	150,165	153,067
Total Fund Balances	150,165	153,067
 Total Liabilities and Fund Balances	\$ 245,997	\$ 249,319
	\$ 245,997	\$ 249,319

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, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Intergovernmental revenues	\$ 1,053,682	\$ 1,026,494
Charges for services	12,179	11,734
Investment income	10,300	8,480
Miscellaneous revenues	40,575	32,386
	<u>1,116,736</u>	<u>1,079,094</u>
Expenditures:		
Current:		
Health and welfare	1,178,538	1,060,069
	<u>1,178,538</u>	<u>1,060,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(61,802)</u>	<u>19,025</u>
Other financing sources (uses):		
Operating transfers in	58,900	52,000
	<u>58,900</u>	<u>52,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,902)</u>	<u>71,025</u>
Fund balance at beginning of year	<u>153,067</u>	<u>82,042</u>
Fund balance at end of year	<u>\$ 150,165</u>	<u>\$ 153,067</u>

Calcasieu Parish Police Jury
 Community Action Agency Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,072,677	\$ 1,089,312	\$ 16,635
Charges for services	16,190	12,179	(4,011)
Interest	7,050	10,300	3,250
Miscellaneous revenues	31,268	40,575	9,307
	<u>1,127,185</u>	<u>1,152,366</u>	<u>25,181</u>
Expenditures:			
Current:			
Health and welfare	1,209,659	1,189,721	19,938
	<u>1,209,659</u>	<u>1,189,721</u>	<u>19,938</u>
Excess (deficiency) of revenues over (under) expenditures	(82,474)	(37,355)	45,119
	<u>(82,474)</u>	<u>(37,355)</u>	<u>45,119</u>
Other financing sources (uses):			
Operating transfers in	58,900	58,900	—
	<u>58,900</u>	<u>58,900</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(23,574)	21,545	45,119
	<u>(23,574)</u>	<u>21,545</u>	<u>45,119</u>
Fund balance at beginning of year	107,082	107,082	—
	<u>107,082</u>	<u>107,082</u>	<u>—</u>
Fund balance at end of year	\$ 83,508	\$ 128,627	\$ 45,119
	<u>\$ 83,508</u>	<u>\$ 128,627</u>	<u>\$ 45,119</u>

Calcasieu Parish Police Jury
Section 8 Housing Assistance Program
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 1,336,455	\$ 1,704,686
Due from governmental units	54,503	—
Due from other funds	—	51
	\$ 1,390,958	\$ 1,704,737
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 48,956	\$ 9,353
Accrued liabilities	2,960	1,385
Due to other governmental units	1,166,683	1,467,230
Due to other funds	—	180
	1,218,599	1,478,148
Fund Balances:		
Unreserved-undesignated	172,359	226,589
	\$ 1,390,958	\$ 1,704,737
Total Liabilities and Fund Balances	\$ 1,390,958	\$ 1,704,737

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, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ 1,969,157	\$ 2,094,164
Investment income	84,506	66,138
Miscellaneous revenues	79	—
Total revenues	2,053,742	2,160,302
Expenditures:		
Current:		
Economic development and assistance	2,089,995	2,163,753
Excess (deficiency) of revenues over (under) expenditures	(36,253)	(3,451)
Other financing sources (uses):		
Operating transfers in	49	18,613
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(36,204)	15,162
Fund balance at beginning of year	226,589	211,427
Fund balance at end of year	\$ 190,385	\$ 226,589

Calcasieu Parish Police Jury
Section 8 Housing Assistance Program
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,273,000	\$ 1,596,081	\$ 323,081
Investment income	25,000	84,506	59,506
Miscellaneous revenues	—	79	79
Total revenues	<u>1,298,000</u>	<u>1,680,666</u>	<u>382,666</u>
Expenditures:			
Current:			
Economic development and assistance	1,983,291	2,080,166	(96,875)
Excess (deficiency) of revenues over (under) expenditures	<u>(685,291)</u>	<u>(399,500)</u>	<u>285,791</u>
Other financing sources (uses):			
Operating transfers in	—	100	100
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(685,291)</u>	<u>(399,400)</u>	<u>285,891</u>
Fund balance at beginning of year	<u>1,470,747</u>	<u>1,470,747</u>	—
Fund balance at end of year	<u>\$ 785,456</u>	<u>\$ 1,071,347</u>	<u>\$ 285,891</u>

Calcasieu Parish Police Jury
LAJET Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 15,498	\$ 18,595
Due from other governmental units	44,738	19,689
	\$ 60,236	\$ 38,284
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 1,952	\$ 2,727
Accrued liabilities	2,449	1,202
Due to other funds	22,500	—
	26,901	3,929
 Fund Balances:		
Unreserved-undesignated	33,335	34,355
	\$ 60,236	\$ 38,284

Calcasieu Parish Police Jury
LAJET Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Intergovernmental revenues	\$ 281,158	\$ 226,636
Investment income	898	800
	<u>282,056</u>	<u>227,436</u>
Expenditures:		
Current:		
Health and welfare	283,076	221,218
	<u>283,076</u>	<u>221,218</u>
Excess (deficiency) of revenues over (under) expenditures	(1,020)	6,218
Fund balance at beginning of year	<u>34,355</u>	<u>28,137</u>
Fund balance at end of year	<u>\$ 33,335</u>	<u>\$ 34,355</u>

Calcasieu Parish Police Jury
LAJET Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 254,102	\$ 256,109	\$ 2,007
Interest	500	898	398
	<u>254,602</u>	<u>257,007</u>	<u>2,405</u>
Expenditures:			
Current:			
Health and welfare	<u>271,702</u>	<u>282,975</u>	<u>(11,273)</u>
Excess (deficiency) of revenues over (under) expenditures	(17,100)	(25,968)	(8,868)
Fund balance at beginning of year	<u>17,987</u>	<u>17,987</u>	—
Fund balance at end of year	<u>\$ 887</u>	<u>\$ (7,981)</u>	<u>\$ (8,868)</u>

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ —	\$ 7,361
Due from other governmental units	240,813	110,000
Total Assets	\$ 240,813	\$ 117,361
 Liabilities and Fund Balances		
Liabilities:		
Cash overdraft	\$ 13,656	\$ —
Accounts payable	215,863	109,521
Accrued liabilities	8,795	5,743
Total Liabilities	238,314	115,264
 Fund Balances:		
Unreserved-undesignated	2,499	2,097
Total Liabilities and Fund Balances	\$ 240,813	\$ 117,361

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, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ 3,331,887	\$ 2,587,902
Investment income	2,074	1,627
Total revenues	3,333,961	2,589,529
Expenditures:		
Current:		
Health and welfare	3,333,559	2,589,284
Excess (deficiency) of revenues over (under) expenditures	402	245
Fund balance at beginning of year	2,097	1,852
Fund balance at end of year	\$ 2,499	\$ 2,097

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 3,106,922	\$ 3,201,074	\$ 94,152
Investment income	1,000	2,074	1,074
	3,107,922	3,203,148	95,226
Expenditures:			
Current:			
Health and welfare	3,106,922	3,259,645	(152,723)
	1,000	(56,497)	(57,497)
Excess (deficiency) of revenues over (under) expenditures			
Fund balance at beginning of year	3,333	3,333	—
Fund balance at end of year	\$ 4,333	\$ (53,164)	\$ (57,497)

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, 1997 and 1996

	1997	1996
	<u> </u>	<u> </u>
Revenues:		
Intergovernmental revenues	\$ —	\$ 126,816
Investment income	—	93
	<u> </u>	<u> </u>
Total revenues	—	126,909
	<u> </u>	<u> </u>
Expenditures:		
Current:		
Health and welfare	—	127,031
	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	—	(122)
Fund balance at beginning of year	—	122
	<u> </u>	<u> </u>
Fund balance at end of year	\$ —	\$ —
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 69,944	\$ 32,749
Deferred charge	75,000	—
Total Assets	\$ 144,944	\$ 32,749
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 6,367	\$ 9,799
Accrued liabilities	1,691	1,078
 Total Liabilities	8,058	10,877
 Fund Balances:		
Reserved for encumbrances	14,249	8,870
Unreserved-undesignated	122,637	13,002
 Total Fund Balances	136,886	21,872
 Total Liabilities and Fund Balances	\$ 144,944	\$ 32,749

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ —	\$ 142,757
Investment income	14,030	2,141
Miscellaneous revenues	1,232	386
	15,262	145,284
Expenditures:		
Current:		
Economic development & assistance	238,248	265,950
	(222,986)	(120,666)
Other financing sources (uses):		
Operating transfers in	338,000	110,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	115,014	(10,666)
Fund balance at beginning of year	21,872	32,538
Fund balance at end of year	\$ 136,886	\$ 21,872

Calcasieu Parish Police Jury
GIS/MIS Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 736	\$ 14,030	\$ 13,294
Miscellaneous revenues	—	1,232	1,232
Total revenues	736	15,262	14,526
Expenditures:			
Current:			
Economic development & assistance	347,606	243,862	103,744
Excess (deficiency) of revenues over (under) expenditures	(346,870)	(228,600)	118,270
Other financing sources (uses):			
Operating transfers in	368,000	338,000	(30,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	21,130	109,400	88,270
Fund balance at beginning of year	32,593	32,593	—
Fund balance at end of year	\$ 53,723	\$ 141,993	\$ 88,270

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ —	\$ 45,160
Investments	1,747,340	1,263,808
Receivables (net of allowances for uncollectibles):		
Taxes	971,214	999,882
Interest receivable	8,924	7,396
	\$ 2,727,478	\$ 2,316,246
 Liabilities:		
Accounts payable	\$ —	\$ 38,635
Due to component units	31,498	10,667
Due to other funds	—	2,626
Deferred revenues	1,000,000	1,000,000
Retainage payable	38,597	26,441
	1,070,095	1,078,369
 Fund Balance:		
Unreserved-undesignated	1,657,383	1,237,877
	\$ 2,727,478	\$ 2,316,246
 Total Liabilities and Fund Balances		

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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Ad valorem	\$ 971,333	\$ 1,006,940
Investment income	105,744	93,143
	1,077,077	1,100,083
Expenditures:		
Public works	511,184	687,465
	565,893	412,618
Other financing sources (uses):		
Operating transfers out	(109,132)	(93,143)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	456,761	319,475
Fund balance at beginning of year	1,237,877	918,402
Prior period adjustments	(37,255)	—
	1,657,383	1,237,877
Fund balance at end of year	\$ 1,657,383	\$ 1,237,877

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ —
Investment income	—	105,744	105,744
Total revenues	<u>1,000,000</u>	<u>1,105,744</u>	<u>105,744</u>
Expenditures:			
Public works	<u>947,021</u>	<u>474,227</u>	<u>472,794</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52,979</u>	<u>631,517</u>	<u>578,538</u>
Other financing sources (uses):			
Operating transfers out	—	<u>(109,132)</u>	<u>(109,132)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	52,979	522,385	469,406
Fund balance at beginning of year	<u>1,281,799</u>	<u>1,281,799</u>	—
Fund balance at end of year	<u>\$ 1,334,778</u>	<u>\$ 1,804,184</u>	<u>\$ 469,406</u>

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 32,004	\$ 22,016
Investments	129,508	73,927
Interest receivable	611	374
	\$ 162,123	\$ 96,317
 Fund Balances:		
Unreserved-undesignated	\$ 162,123	\$ 96,317

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, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ 9,630	\$ —
Fines and forfeitures	49,613	45,291
Investment income	5,955	4,199
	65,198	49,490
Expenditures:		
Other expenditures	21,213	1,002
	43,985	48,488
Excess (deficiency) of revenues over (under) expenditures		
	24,000	—
Other financing sources (uses): Operating transfers in		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	67,985	48,488
Fund balance at beginning of year	96,317	47,829
Prior period adjustments	(2,179)	—
	162,123	96,317
Fund balance at end of year	\$ 162,123	\$ 96,317

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ —	\$ 9,630	\$ 9,630
Fines and forfeitures	40,000	49,613	9,613
Investment income	1,000	5,955	4,955
Total revenues	<u>41,000</u>	<u>65,198</u>	<u>24,198</u>
Expenditures:			
Other expenditures	<u>41,000</u>	<u>21,213</u>	<u>19,787</u>
Excess (deficiency) of revenues over (under) expenditures	<u>—</u>	<u>43,985</u>	<u>43,985</u>
Other financing sources (uses):			
Operating transfers in	<u>—</u>	<u>24,000</u>	<u>24,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>—</u>	<u>67,985</u>	<u>67,985</u>
Fund balance at beginning of year	<u>96,317</u>	<u>96,317</u>	—
Fund balance at end of year	<u>\$ 96,317</u>	<u>\$ 164,302</u>	<u>\$ 67,985</u>

Calcasieu Parish Police Jury
Civilian Airport Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 20,704	\$ 33,074
Investments	111,101	97,402
Interest receivable	577	571
	\$ 132,382	\$ 131,047
Total Assets		
 Fund Balances:		
Unreserved-undesignated	\$ 132,382	\$ 131,046

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 7,244	\$ 7,339
Miscellaneous revenues	6,971	7,850
Total revenues	14,215	15,189
Expenditures:		
Other expenditures	8	6
Excess (deficiency) of revenues over (under) expenditures	14,207	15,183
Other financing sources (uses):		
Operating transfers out	(10,000)	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,207	5,183
Fund balance at beginning of year	131,046	125,863
Prior period adjustments	(2,871)	—
Fund balance at end of year	\$ 132,382	\$ 131,046

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 5,000	\$ 7,244	\$ 2,244
Miscellaneous revenues	8,000	6,971	(1,029)
Total revenues	<u>13,000</u>	<u>14,215</u>	<u>1,215</u>
Expenditures:			
Capital outlay	10,000	—	10,000
Other expenditures	10,010	8	10,002
Total expenditures	<u>20,010</u>	<u>8</u>	<u>20,002</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,010)</u>	<u>14,207</u>	<u>21,217</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>(17,010)</u>	<u>4,207</u>	<u>21,217</u>
Fund balance at beginning of year	<u>131,167</u>	<u>131,167</u>	<u>—</u>
Fund balance at end of year	<u>\$ 114,157</u>	<u>\$ 135,374</u>	<u>\$ 21,217</u>

Calcasieu Parish Police Jury
 Community Development Block Grant Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ —	\$ 451
	—	451
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 400
Due to other funds	—	51
	—	451
Total Liabilities		

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, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ —	\$ 94,403
Interest	49	385
Total revenues	49	94,788
Expenditures:		
Current:		
Economic development and assistance	—	84,405
Excess (deficiency) of revenues over (under) expenditures	49	10,383
Other financing sources (uses):		
Operating transfers out	(49)	(18,613)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	(8,230)
Fund balance at beginning of year	—	8,230
Fund balance at end of year	\$ —	\$ —

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 69,590	\$ 27,278
Investments	4,877,415	2,104,152
Interest receivable	20,406	10,970
Other receivables	354,929	280,787
	\$ 5,322,340	\$ 2,423,187
	\$ 5,322,340	\$ 2,423,187
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 1,000	\$ —
Due to component units	175,000	—
	176,000	—
	176,000	—
Fund Balances:		
Unreserved-undesignated	5,146,340	2,423,187
	\$ 5,322,340	\$ 2,423,187
	\$ 5,322,340	\$ 2,423,187

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Gaming revenues	\$ 4,437,654	\$ 3,963,139
Investment income	107,336	90,060
	<u>4,544,990</u>	<u>4,053,199</u>
Expenditures:		
Current:		
Public works	259,811	187,992
	<u>259,811</u>	<u>187,992</u>
Excess (deficiency) of revenues over (under) expenditures	4,285,179	3,865,207
	<u>4,285,179</u>	<u>3,865,207</u>
Other financing sources (uses):		
Operating transfers out	(1,250,000)	(2,259,724)
Operating transfers to component unit	(250,000)	—
	<u>(1,500,000)</u>	<u>(2,259,724)</u>
Total other financing sources (uses)	(1,500,000)	(2,259,724)
	<u>(1,500,000)</u>	<u>(2,259,724)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,785,179	1,605,483
	<u>2,785,179</u>	<u>1,605,483</u>
Fund balance at beginning of year	2,423,187	817,704
Prior period adjustments	(62,026)	—
	<u>2,423,187</u>	<u>817,704</u>
Fund balance at end of year	\$ <u>5,146,340</u>	\$ <u>2,423,187</u>

Calcasieu Parish Police Jury
Riverboat Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Gaming revenues	\$ 4,375,000	\$ 4,363,512	\$ (11,488)
Investment income	100,000	107,336	7,336
	4,475,000	4,470,848	(4,152)
Expenditures:			
Current:			
Public works	4,990,000	83,811	4,906,189
	(515,000)	4,387,037	4,902,037
Excess (deficiency) of revenues over (under) expenditures			
Other financing sources (uses):			
Operating transfers out	(1,250,000)	(1,250,000)	—
Operating transfers to component units	(250,000)	(250,000)	—
	(1,500,000)	(1,500,000)	—
Total other financing sources (uses)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,015,000)	2,887,037	4,902,037
Fund balance at beginning of year	2,180,141	2,180,141	—
Fund balance at end of year	\$ 165,141	\$ 5,067,178	\$4,902,037

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 26,694	\$ 25,163
Investments	951,839	976,835
Interest receivable	4,628	5,177
	\$ 983,161	\$ 1,007,175
Total Assets		
	\$ 983,161	\$ 1,007,175
Fund Balances:		
Unreserved-undesignated	\$ 983,161	\$ 1,007,175
	\$ 983,161	\$ 1,007,175

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, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 61,035	\$ 57,544
Expenditures:		
Current:		
Culture and recreation	56,254	56,004
Excess (deficiency) of revenues over (under) expenditures	4,781	1,540
Fund balance at beginning of year	1,007,175	1,005,635
Prior period adjustment	(28,795)	—
Fund balance at end of year	\$ 983,161	\$ 1,007,175

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 54,000	\$ 61,035	\$ 7,035
Expenditures:			
Current:			
Culture and recreation	56,010	56,254	(244)
Excess (deficiency) of revenues over (under) expenditures	(2,010)	4,781	6,791
Fund balance at beginning of year	<u>1,006,470</u>	<u>1,006,470</u>	—
Fund balance at end of year	<u><u>\$ 1,004,460</u></u>	<u><u>\$ 1,011,251</u></u>	<u><u>\$ 6,791</u></u>

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ —	\$ 2,399
Investments	—	14,059
Interest receivable	—	13
	—	16,471
Total Assets		
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 10,000
	—	6,471
Fund Balances:		
Unreserved-undesignated	—	6,471
	—	16,471
Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Investment income	\$ 1,024	\$ 1,345
Miscellaneous revenues	—	20,000
	<u>1,024</u>	<u>21,345</u>
Total revenues		
Expenditures:		
Current:		
Health and welfare	20,001	40,006
	<u>20,001</u>	<u>40,006</u>
Excess (deficiency) of revenues over (under) expenditures	(18,977)	(18,661)
	<u>(18,977)</u>	<u>(18,661)</u>
Other financing sources (uses):		
Operating transfers in	12,920	15,000
	<u>12,920</u>	<u>15,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,057)	(3,661)
	<u>(6,057)</u>	<u>(3,661)</u>
Fund balance at beginning of year	6,471	10,132
Prior period adjustment	(414)	—
	<u>6,057</u>	<u>3,661</u>
Fund balance at end of year	\$ —	\$ 6,471
	<u>—</u>	<u>6,471</u>

Calcasieu Parish Police Jury
 Chicot Aquifer Project
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 20	\$ 1,024	\$ 1,004
Expenditures:			
Current:			
Health and welfare	15,020	30,001	(14,981)
Excess (deficiency) of revenues over (under) expenditures	<u>(15,000)</u>	<u>(28,977)</u>	<u>(13,977)</u>
Other financing sources (uses):			
Operating transfers in	<u>14,000</u>	<u>12,920</u>	<u>(1,080)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,000)	(16,057)	(15,057)
Fund balance at beginning of year	<u>16,471</u>	<u>16,471</u>	—
Fund balance at end of year	<u>\$ 15,471</u>	<u>\$ 414</u>	<u>(15,057)</u>

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 14,227	\$ 1,656
Investments	3,839	160,651
Interest receivable	345	321
	<u> </u>	<u> </u>
Total Assets	\$ 18,411	\$ 162,628
	<u> </u>	<u> </u>
Fund Balances:		
Unreserved-undesignated	\$ 18,411	\$ 162,628
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Investment income	\$ 10,524	\$ 2,103
Expenditures:		
Current:		
Public works	150,005	89,475
Excess (deficiency) of revenues over (under) expenditures	(139,481)	(87,372)
Other financing sources (uses):		
Operating transfers in	—	250,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(139,481)	162,628
Fund balance at beginning of year	162,628	—
Prior period adjustment	(4,736)	—
Fund balance at end of year	<u>\$ 18,411</u>	<u>\$ 162,628</u>

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 50	\$ 10,524	\$ 10,474
Expenditures:			
Current:			
Public works	160,575	150,005	10,570
Excess (deficiency) of revenues over (under) expenditures	(160,525)	(139,481)	21,044
Fund balance at beginning of year	162,628	162,628	—
Fund balance at end of year	\$ 2,103	\$ 23,147	\$ 21,044

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 20,499	\$ 3,612
Investments	—	193,257
Interest receivable	—	566
	\$ 20,499	\$ 197,435
	\$ 20,499	\$ 197,435
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 167,369
	\$ —	\$ 167,369
 Fund Balances:		
Unreserved-undesignated	20,499	30,066
	20,499	30,066
Total Liabilities and Fund Balances	\$ 20,499	\$ 197,435

Calcasieu Parish Police Jury
 Port Industrial Development Park Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 11,306	\$ 3,489
Expenditures:		
Current:		
Other general government	1	2
Capital outlay	15,175	273,421
Total expenditures	15,176	273,423
Excess (deficiency) of revenues over (under) expenditures	(3,870)	(269,934)
Other financing sources (uses):		
Operating transfers in	—	300,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,870)	30,066
Fund balance at beginning of year	30,066	—
Prior period adjustment	(5,697)	—
Fund balance at end of year	\$ 20,499	\$ 30,066

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 1,000	\$ 11,306	\$ 10,306
Expenditures:			
Current:			
Other general government	5	1	4
Capital outlay	184,000	182,544	1,456
Total expenditures	184,005	182,545	1,460
Excess (deficiency) of revenues over (under) expenditures	(183,005)	(171,239)	11,766
Fund balance at beginning of year	197,435	197,435	—
Fund balance at end of year	\$ 14,430	\$ 26,196	\$ 11,766

Calcasieu Parish Police Jury
LCDBG Project Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 905	\$ 24,745
Due from other governmental units	—	18,584
	\$ 905	\$ 43,329
	\$ 905	\$ 43,329
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 43,276
	—	43,276
Fund Balances:		
Unreserved-undesignated	905	53
	905	53
Total Liabilities and Fund Balances	\$ 905	\$ 43,329

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ 161,357	\$ 174,425
Expenditures:		
Capital outlay	160,505	174,447
Excess (deficiency) of revenues over (under) expenditures	852	(22)
Other financing sources (uses):		
Operating transfers in	—	75
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	852	53
Fund balance at beginning of year	53	—
Fund balance at end of year	\$ 905	\$ 53

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 200,000	\$ 179,941	\$ (20,059)
Expenditures:			
Capital outlay	200,000	203,781	(3,781)
Excess (deficiency) of revenues over (under) expenditures	—	(23,840)	(23,840)
Fund balance at beginning of year	<u>24,744</u>	<u>24,744</u>	—
Fund balance at end of year	<u>\$ 24,744</u>	<u>\$ 904</u>	<u>\$ (23,840)</u>

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Investments	\$ 972,875	\$ 998,047
Interest receivable	4,784	5,180
	\$ 977,659	\$ 1,003,227
 Fund Balances:		
Unreserved-undesignated	\$ 977,659	\$ 1,003,227

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 61,626	\$ 46,150
Other financing sources (uses):		
Operating transfers in	—	1,000,000
Operating transfers to component units	(57,773)	(42,923)
Total other financing sources (uses)	(57,773)	957,077
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,853	1,003,227
Fund balance at beginning of year	1,003,227	—
Prior period adjustment	(29,421)	—
Fund balance at end of year	\$ 977,659	\$ 1,003,227

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 54,010	\$ 61,626	\$ 7,616
Other financing sources (uses):			
Operating transfers to component units	(54,000)	(57,773)	(3,773)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10	3,853	3,843
Fund balance at beginning of year	<u>1,003,227</u>	<u>1,003,227</u>	—
Fund balance at end of year	<u>\$ 1,003,237</u>	<u>\$ 1,007,080</u>	<u>\$ 3,843</u>

Calcasieu Parish Police Jury
LLEBDG - Drug Court Fund
Comparative Balance Sheets
December 31, 1997 and 1996

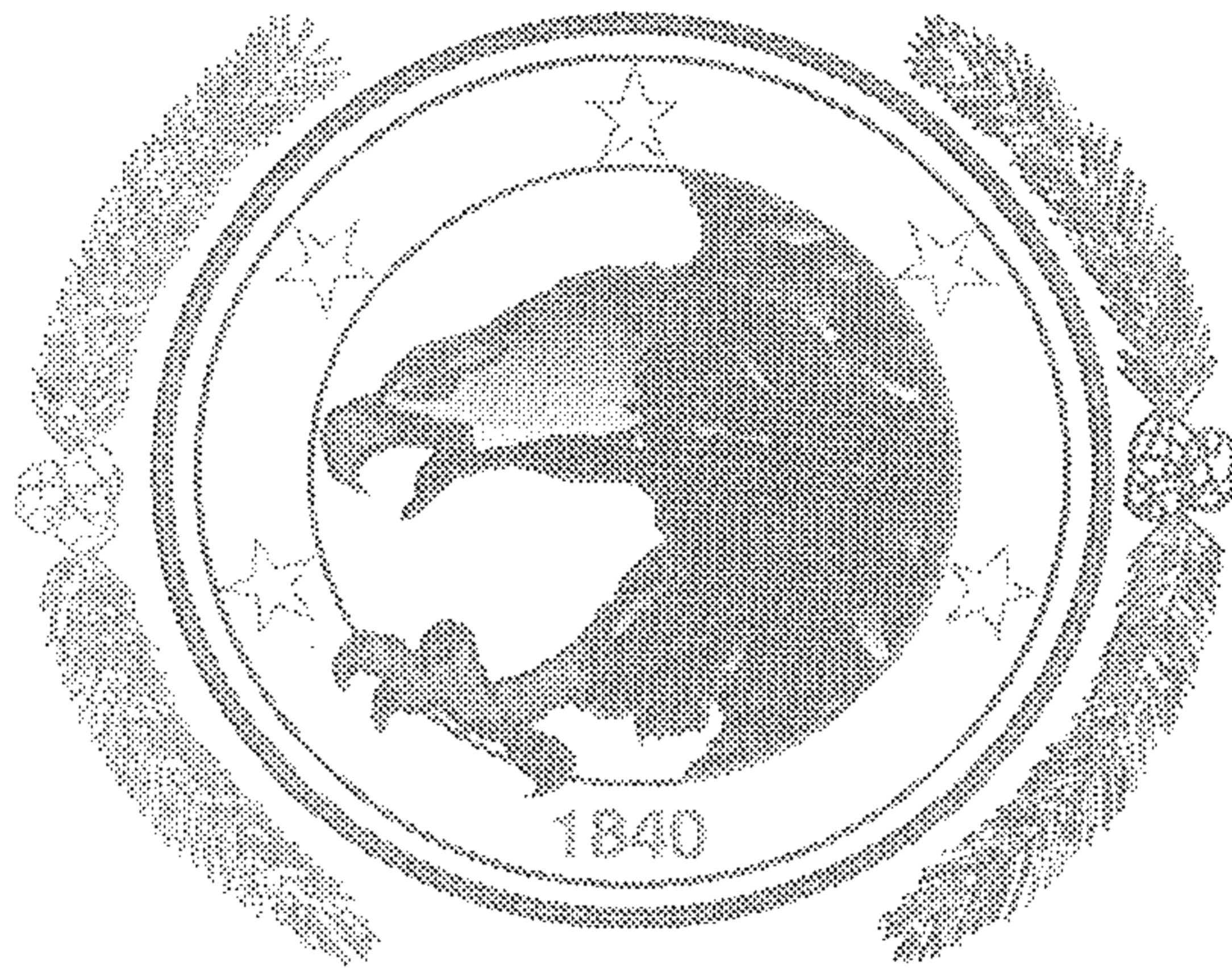
	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 57,066	\$ —
	<u>57,066</u>	<u>—</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 152	\$ —
Accrued liabilities	1,662	—
	<u>1,814</u>	<u>—</u>
Total Liabilities	<u>1,814</u>	<u>—</u>
Fund Balances:		
Unreserved-undesignated	55,252	—
	<u>55,252</u>	<u>—</u>
Total Liabilities and Fund Balances	<u>\$ 57,066</u>	<u>\$ —</u>

Calcasieu Parish Police Jury
 LLEBDG - Drug Court Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Intergovernmental revenues	\$ 135,690	\$ —
Investment income	5,749	—
	141,439	—
Total revenues		
Expenditures:		
Current:		
Judicial	141,187	—
	141,187	—
Excess (deficiency) of revenues over (under) expenditures	252	—
Other financing sources (uses):		
Operating transfers in	55,000	—
	55,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	55,252	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 55,252	\$ —

Calcasieu Parish Police Jury
 LLEBDG - Drug Court Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 155,720	\$ 135,690	\$ (20,030)
Interest	—	5,749	5,749
Total revenues	<u>155,720</u>	<u>141,439</u>	<u>(14,281)</u>
Expenditures:			
Current:			
Judicial	<u>155,720</u>	<u>139,498</u>	<u>16,222</u>
Excess (deficiency) of revenues over (under) expenditures	<u>—</u>	<u>1,941</u>	<u>1,941</u>
Other financing sources (uses):			
Operating transfers in	<u>—</u>	<u>55,000</u>	<u>55,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>—</u>	<u>56,941</u>	<u>56,941</u>
Fund balance at beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ —</u></u>	<u><u>\$ 56,941</u></u>	<u><u>\$ 56,941</u></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.

CALCASIEU PARISH POLICE JURY

Debt Service Funds

Combining Balance Sheet

December 31, 1997

(With comparative totals for December 31, 1996)

Assets	Paving Assessments		1992 Sales Tax Road Improvement		Totals	
	Fund	38	1997	1996	1997	1996
Cash	\$ 104,847		104,885	60,606		
Investments	-		-	-		
Receivable (net of allowances for uncollectibles):						
Special assessment	491,359		491,359	180,064		
Interest receivable	-		-	-		
Restricted assets:						
Cash	-	25,283	25,283	1,659,307		
Investments	-	1,633,168	1,633,168	-		
Interest receivable	-	117	117	-		
Total assets	\$ 596,206	1,658,606	2,254,812	1,899,977		
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ -		-	22		
Due to other funds	-		-	2,488		
Advances from other funds	171,059		171,059	189,784		
Deferred revenues	422,622		422,622	155,927		
Total liabilities	593,681		593,681	348,221		
Fund balances:						
Reserved for debt service	2,525	1,658,606	1,661,131	1,551,756		
Total liabilities and fund balances	\$ 596,206	1,658,606	2,254,812	1,899,977		

CALCASIEU PARISH POLICE JURY

Debt Service Funds

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

For the fiscal year ended December 31, 1997

(With comparative totals for December 31, 1996)

	Paving		1992 Sales Tax		Totals
	Assessments	Road	Improvement	1997	
	Fund	Improvement	1996	1997	1996
Revenues:					
Special assessments levied	\$ 145,055	-	145,055	145,055	107,332
Interest received on assessments	33,167	-	33,167	33,167	8,389
Investment income	4,491	9,413	13,904	13,904	24,654
Miscellaneous revenue	-	-	-	-	1
Total revenues	182,713	9,413	192,126	192,126	140,376
Expenditures					
Finance and administrative	5,070	-	5,070	5,070	4,284
Debt service:					
Principal	72,266	3,770,000	3,842,266	3,842,266	2,112,522
Interest and fiscal charges	16,704	927,042	943,746	943,746	1,048,213
Total expenditures	94,040	4,697,042	4,791,082	4,791,082	3,165,019
Excess (deficiency) of revenues over (under) expenditures	88,673	(4,687,629)	(4,598,956)	(4,598,956)	(3,024,643)
Other financing sources (uses):					
Operating transfers in	23,402	4,685,927	4,709,329	4,709,329	3,744,670
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	112,075	(1,702)	110,373	110,373	720,027
Fund balance at beginning of year	(108,552)	1,660,308	1,551,756	1,551,756	844,224
Residual equity transfer	(998)	-	(998)	(998)	(12,495)
Fund balance at end of year	\$ 2,525	1,658,606	1,661,131	1,661,131	1,551,756

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 104,847	\$ 59,605
Receivables (net of allowances for uncollectibles):		
Special assessments	491,359	180,064
Total Assets	<u>\$ 596,206</u>	<u>\$ 239,669</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	—	22
Due to other funds	\$ —	\$ 2,488
Advances from other funds	171,059	189,784
Deferred revenues	422,622	155,927
Total Liabilities	<u>593,681</u>	<u>348,221</u>
Fund Balances:		
Reserved for debt service	2,525	(108,552)
Total Liabilities and Fund Balances	<u>\$ 596,206</u>	<u>\$ 239,669</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, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Special assessments levied	\$ 145,055	\$ 107,332
Interest received on assessments	33,167	8,389
Investment income	4,491	5,301
Miscellaneous revenue	—	1
	<u>182,713</u>	<u>121,023</u>
Expenditures:		
General government:		
Finance and administrative	5,070	4,284
Debt service:		
Principal retirement	72,266	112,522
Interest and fiscal charges	16,704	22,468
	<u>94,040</u>	<u>139,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,673</u>	<u>(18,251)</u>
Other financing sources (uses):		
Operating transfers in	<u>23,402</u>	<u>1,886</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	112,075	(16,365)
Fund balance at beginning of year	(108,552)	(79,692)
Residual equity transfer	(998)	(12,495)
	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$ 2,525</u>	<u>\$ (108,552)</u>

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 38	\$ 1,001
Restricted assets:		
Cash	25,283	1,659,307
Investments	1,633,168	—
Interest receivable	117	—
	\$ 1,658,606	\$ 1,660,308
Total Assets	\$ 1,658,606	\$ 1,660,308
 Fund Balances:		
Reserved for debt service	\$ 1,658,606	\$ 1,660,308

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, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 9,413	\$ 19,353
Expenditures:		
Debt service:		
Principal	3,770,000	2,000,000
Interest and fiscal charges	927,042	1,025,745
Total expenditures	4,697,042	3,025,745
Excess (deficiency) of revenues over (under) expenditures	(4,687,629)	(3,006,392)
Other financing sources (uses):		
Operating transfers in	4,685,927	3,742,784
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,702)	736,392
Fund balance at beginning of year	1,660,308	923,916
Fund balance at end of year	\$ 1,658,606	\$ 1,660,308

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 20,000	\$ 9,413	\$ (10,587)
Expenditures:			
Debt service:			
Principal	3,770,000	3,770,000	—
Interest and fiscal charges	1,080,000	927,042	152,958
Total expenditures	<u>4,850,000</u>	<u>4,697,042</u>	<u>152,958</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,830,000)</u>	<u>(4,687,629)</u>	<u>142,371</u>
Other financing sources (uses):			
Operating transfers in	<u>4,850,000</u>	<u>4,685,927</u>	<u>(164,073)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	20,000	(1,702)	(21,702)
Fund balance at beginning of year	<u>1,146,159</u>	<u>1,146,159</u>	—
Fund balance at end of year	<u><u>\$ 1,166,159</u></u>	<u><u>\$ 1,144,457</u></u>	<u><u>\$ (21,702)</u></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 1992 and designated for the blacktopping of all parish roads defined as "primary" roads in the tax proposal covenant resolution for Sales Tax District 4-A which encompasses Wards 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.

HEALTH UNIT CONSTRUCTION FUND

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

MULLERS BUILDING RENOVATION FUND

The Mullers Renovation Fund was created to account for the revenues received and the corresponding expenditures paid on the Mullers building renovation project. The building was donated to the Calcasieu Parish Police Jury in 1995 by the Muller family.

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, 1997

(With comparative totals for December 31, 1996)

Assets	Courthouse and Jail Fund	Multi-purpose Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improvement Fund	Health Unit Construction Fund	Mullers Building Renovation Fund	Paving Assessments Fund	Totals	
	1997	1996	1997	1996	1997	1996	1997	1996	
Cash	252,469	151,142	79,270	12,135	13,954	40,755	16,633	566,358	523,669
Investments	313,484	68,503	1,273,525	8,026,939	-	-	-	9,682,451	10,254,725
Receivable (net of allowances for uncollectibles):									
Taxes	-	-	-	887,960	-	-	-	887,960	-
Interest receivable	3,686	331	8,749	45,493	-	-	-	58,259	58,153
Restricted assets:									
Cash	-	-	-	-	-	-	-	-	575,347
Investments	-	-	-	2,966,493	-	-	-	2,966,493	2,710,020
Interest receivable	-	-	-	1,776	-	-	-	1,776	-
Total assets	<u>569,639</u>	<u>219,976</u>	<u>1,361,544</u>	<u>11,940,796</u>	<u>13,954</u>	<u>40,755</u>	<u>16,633</u>	<u>14,163,297</u>	<u>14,121,914</u>
Liabilities and fund balances									
Liabilities:									
Accounts payable	150,142	-	55,267	258,899	-	-	300,253	764,561	330,947
Due to other funds	-	-	-	-	-	-	-	-	168,926
Deferred revenue	-	-	-	-	-	-	2,861	-	-
Retainage payable	209,802	-	129,479	166,477	13,954	-	-	519,712	525,647
Total liabilities	<u>359,944</u>	<u>-</u>	<u>184,746</u>	<u>425,376</u>	<u>13,954</u>	<u>-</u>	<u>303,114</u>	<u>1,284,273</u>	<u>1,025,520</u>
Fund balances:									
Reserved for encumbrances	-	-	32,876	1,742,069	-	-	-	1,774,945	-
Unreserved-undesignated	209,695	219,976	1,143,922	9,773,351	-	40,755	(283,620)	11,104,079	13,096,394
Total fund balances	<u>209,695</u>	<u>219,976</u>	<u>1,176,798</u>	<u>11,515,420</u>	<u>-</u>	<u>40,755</u>	<u>(283,620)</u>	<u>12,879,024</u>	<u>13,096,394</u>
Total liabilities and fund balances	<u>569,639</u>	<u>219,976</u>	<u>1,361,544</u>	<u>11,940,796</u>	<u>13,954</u>	<u>40,755</u>	<u>19,494</u>	<u>14,163,297</u>	<u>14,121,914</u>

CALCASIEU PARISH POLICE JURY

Capital Project Funds

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

For the fiscal year ended December 31, 1997

(With comparative totals for December 31, 1996)

	Court- house and Jail Fund	Multi- purpose Center Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Agriculture Service Center Fund	Mullers Renovation Fund	Paving Assessments Fund	Health Unit Construction Fund	Totals	
									1997	1996
Revenues:										
Taxes:										
Sales	-	-	-	10,438,734	-	-	-	-	10,438,734	12,762,026
Special assessments levied	-	-	-	-	-	-	31,404	-	31,404	19,471
Investment income	77,779	12,132	170,370	649,978	-	2,266	-	85	912,610	786,769
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	2,104
Total revenues	<u>77,779</u>	<u>12,132</u>	<u>170,370</u>	<u>11,088,712</u>	<u>-</u>	<u>2,266</u>	<u>31,404</u>	<u>85</u>	<u>11,382,748</u>	<u>13,570,370</u>
Expenditures										
Public Works	-	-	311	491,817	-	-	-	-	492,128	303,233
Capital outlay	1,823,312	-	2,547,320	5,619,076	-	-	301,623	154,832	10,446,163	11,404,342
Other expenditures	-	4,712	256	-	-	9	-	-	4,977	15,994
Total expenditures	<u>1,823,312</u>	<u>4,712</u>	<u>2,547,887</u>	<u>6,110,893</u>	<u>-</u>	<u>9</u>	<u>301,623</u>	<u>154,832</u>	<u>10,943,268</u>	<u>11,723,569</u>
Excess (deficiency) of revenues over (under) expenditures	(1,745,533)	7,420	(2,377,517)	4,977,819	-	2,257	(270,219)	(154,747)	439,480	1,846,801
Other financing sources (uses):										
Operating transfers in	1,625,000	-	1,200,000	-	168,926	15,907	-	154,747	3,164,580	3,377,063
Operating transfers out	-	-	-	(4,689,669)	-	-	-	-	(4,689,669)	(3,784,669)
Special assessment bond proceeds	-	-	-	-	-	-	121,782	-	121,782	81,831
Total other financing sources (uses)	<u>1,625,000</u>	<u>-</u>	<u>1,200,000</u>	<u>(4,689,669)</u>	<u>168,926</u>	<u>15,907</u>	<u>121,782</u>	<u>154,747</u>	<u>(1,403,307)</u>	<u>(325,775)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(120,533)	7,420	(1,177,517)	288,150	168,926	18,164	(148,437)	-	(963,827)	1,521,026
Fund balance at beginning of year	342,984	214,779	2,426,982	10,393,167	(168,926)	22,591	(135,183)	-	13,096,394	11,575,368
Prior period adjustment	(12,756)	(2,223)	(72,667)	834,103	-	-	-	-	746,457	-
Fund balance at end of year	<u>\$ 209,695</u>	<u>219,976</u>	<u>1,176,798</u>	<u>11,515,420</u>	<u>-</u>	<u>40,755</u>	<u>(283,620)</u>	<u>-</u>	<u>12,879,024</u>	<u>13,096,394</u>

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 252,469	\$ 161,095
Investments	313,484	432,731
Interest receivable	3,686	5,361
	\$ 569,639	\$ 599,187
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 150,142	\$ 122,172
Retainage payable	209,802	134,031
	359,944	256,203
Fund Balances:		
Unreserved-undesignated	209,695	342,984
	\$ 569,639	\$ 599,187
Total Liabilities and Fund Balances	\$ 569,639	\$ 599,187

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Investment income	\$ 77,779	\$ 112,430
Expenditures:		
Capital outlay	1,823,312	2,820,414
Excess (deficiency) of revenues over (under) expenditures	<u>(1,745,533)</u>	<u>(2,707,984)</u>
Other financing sources (uses):		
Operating transfers in	1,625,000	1,125,000
Total other financing sources (uses)	<u>1,625,000</u>	<u>1,125,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(120,533)	(1,582,984)
Fund balance at beginning of year	342,984	1,925,968
Prior period adjustment	(12,756)	—
Fund balance at end of year	<u>\$ 209,695</u>	<u>\$ 342,984</u>

Calcasieu Parish Police Jury
 Multi-purpose Center Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 151,142	\$ 138,947
Investments	68,503	75,427
Interest receivable	331	405
	<u> </u>	<u> </u>
Total Assets	<u>\$ 219,976</u>	<u>\$ 214,779</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 219,976</u>	<u>\$ 214,779</u>

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, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 12,132	\$ 11,333
Expenditures:		
Other expenditures	4,712	87
Excess (deficiency) of revenues over (under) expenditures	7,420	11,246
Fund balance at beginning of year	214,779	203,533
Prior period adjustment	(2,223)	—
Fund balance at end of year	\$ 219,976	\$ 214,779

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 79,270	\$ 35,386
Investments	1,273,525	2,465,108
Interest receivable	8,749	4,468
	1,361,544	2,504,962
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 55,267	\$ 59,201
Retainage payable	129,479	18,779
	184,746	77,980
Fund Balances:		
Reserved for encumbrances	32,876	—
Unreserved-undesignated	1,143,922	2,426,982
	1,176,798	2,426,982
Total Liabilities and Fund Balances	\$ 1,361,544	\$ 2,504,962

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, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 170,370	\$ 53,453
Expenditures:		
Current:		
Public safety	311	—
Capital outlay	2,547,320	143,430
Other expenditures	256	—
Total expenditures	2,547,887	143,430
Excess (deficiency) of revenues over (under) expenditures	(2,377,517)	(89,977)
Other financing sources (uses):		
Operating transfers in	1,200,000	2,009,117
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,177,517)	1,919,140
Fund balance at beginning of year	2,426,982	507,842
Prior period adjustment	(72,667)	—
Fund balance at end of year	\$ 1,176,798	\$ 2,426,982

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ 12,135	\$ 162,110
Investments	8,026,939	7,281,459
Interest receivable	45,493	47,919
Receivables (net of allowances for uncollectibles):		
Taxes	887,960	—
Restricted assets:		
Cash	—	575,347
Investments	2,966,493	2,710,020
Interest receivable	1,776	—
Total Assets	\$ 11,940,796	\$ 10,776,855
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 258,899	\$ 10,851
Retainage payable	166,477	372,837
Total Liabilities	425,376	383,688
 Fund Balances:		
Reserved for encumbrances	1,742,069	—
Unreserved-undesignated	9,773,351	10,393,167
Total Fund Balances	11,515,420	10,393,167
Total Liabilities and Fund Balances	\$ 11,940,796	\$ 10,776,855

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, 1997 and 1996

	1997	1996
Revenues:		
Taxes:		
Sales	\$ 10,438,734	\$ 12,762,026
Investment income	649,978	609,415
	11,088,712	13,371,441
Total revenues		
Expenditures:		
Current:		
Public works	491,817	303,233
Capital outlay	5,619,076	8,258,286
	6,110,893	8,561,519
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	4,977,819	4,809,922
Other financing sources (uses):		
Operating transfers out	(4,689,669)	(3,784,670)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	288,150	1,025,252
Fund balance at beginning of year	10,393,167	9,367,915
Prior period adjustment	834,103	—
	11,515,420	10,393,167
Fund balance at end of year	\$ 11,515,420	\$ 10,393,167

Calcasieu Parish Police Jury
Agriculture Service Center Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$ —	\$ —
	—	—
Liabilities and Fund Balances		
Liabilities:		
Due to other funds	\$ —	\$ 168,926
	—	168,926
Fund Balances:		
Unreserved-undesignated	—	(168,926)
	—	(168,926)
Total Liabilities and Fund Balances	\$ —	\$ —
	—	—

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, 1997 and 1996

	1997	1996
Revenues:		
Miscellaneous revenues	\$ —	\$ 2,104
Expenditures:		
Capital outlay	—	1,577
Excess (deficiency) of revenues over (under) expenditures	—	527
Other financing sources (uses):		
Operating transfers in	168,926	192,946
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	168,926	193,473
Fund balance at beginning of year	(168,926)	(362,399)
Fund balance at end of year	\$ —	\$ (168,926)

Calcasieu Parish Police Jury
Mullers Building Renovation Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 40,755	\$ 22,591
	<u>40,755</u>	<u>22,591</u>
Fund Balances:		
Unreserved-undesignated	\$ 40,755	\$ 22,591
	<u>40,755</u>	<u>22,591</u>

Calcasieu Parish Police Jury
Mullers Building Renovation Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Revenues:		
Investment income	\$ 2,266	\$ 138
Expenditures:		
Current:		
Other general government	9	15,907
Capital outlay	—	11,640
Total expenditures	9	27,547
Excess (deficiency) of revenues over (under) expenditures	2,257	(27,409)
Other financing sources (uses):		
Operating transfers in	15,907	50,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	18,164	22,591
Fund balance at beginning of year	22,591	—
Fund balance at end of year	\$ 40,755	\$ 22,591

Calcasieu Parish Police Jury
 Health Unit Construction Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 13,954	\$ —
	<u> </u>	<u> </u>
Liabilities and Fund Balances		
Liabilities:		
Retainage payable	\$ 13,954	\$ —
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
 Health Unit Construction Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1997 and 1996

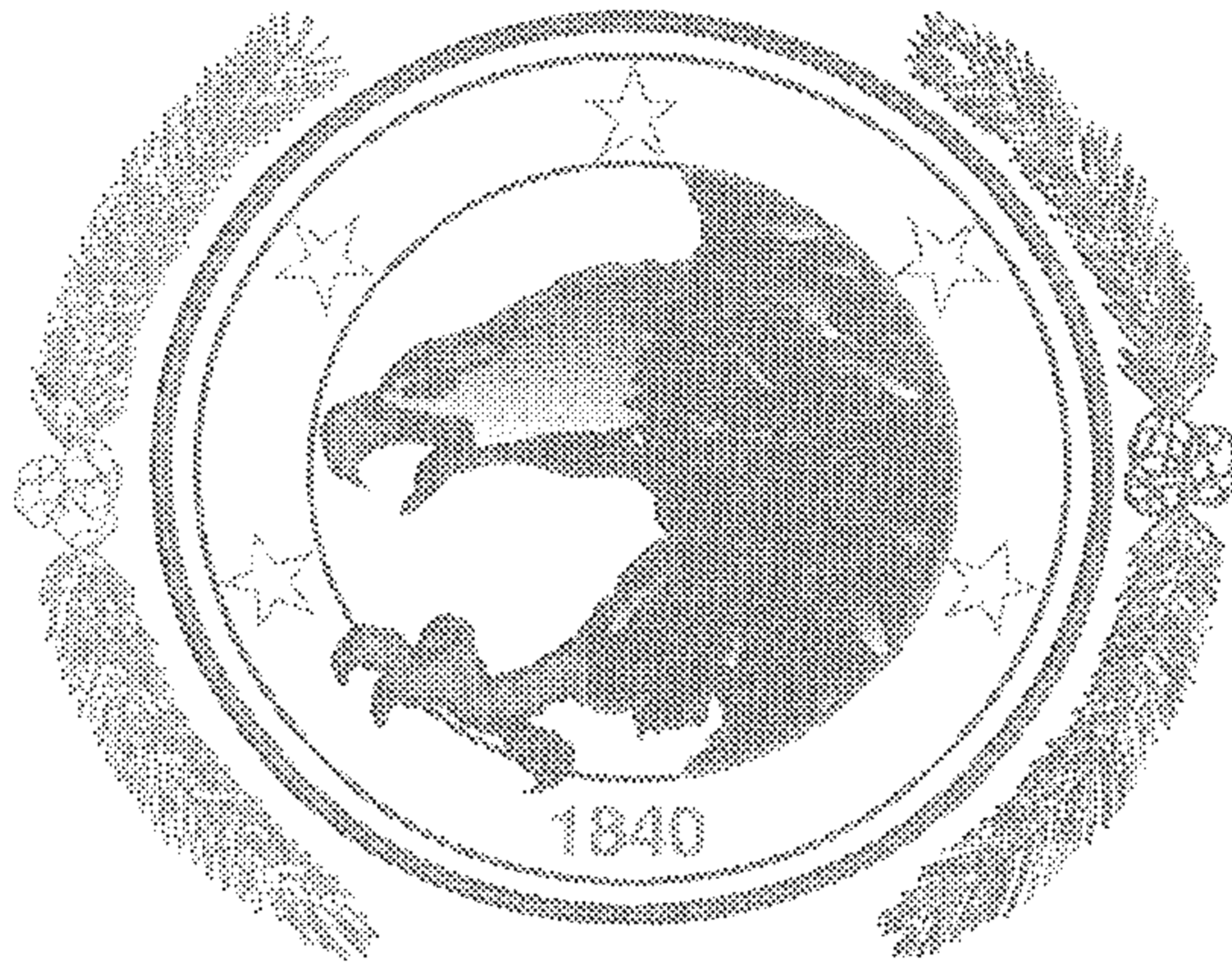
	1997	1996
Revenues:		
Investment income	\$ 85	\$ —
Expenditures:		
Capital outlay	154,832	—
Excess (deficiency) of revenues over (under) expenditures	(154,747)	—
Other financing sources (uses):		
Operating transfers in	154,747	—
Excess (deficiency) sources over (under) expenditures of revenues and other financing sources over (under) expenditures and other financing uses	—	—
Fund balances at beginning of year	—	—
Fund balances at end of year	\$ —	\$ —

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$ 16,633	\$ 3,540
	<u> </u>	<u> </u>
Liabilities		
Accounts payable	\$ 300,253	\$ 138,723
	<u> </u>	<u> </u>
Fund Balances		
Unreserved-undesignated	(283,620)	(135,183)
	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ 16,633	\$ 3,540
	<u> </u>	<u> </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, 1997 and 1996

	1997	1996
Revenues:		
Special assessments levied	\$ 31,404	\$ 19,471
Expenditures:		
Capital outlay	301,623	168,994
Excess (deficiency) of revenues over (under) expenditures	(270,219)	(149,523)
Other financing sources (uses):		
Special assessment bond proceeds	121,782	81,831
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(148,437)	(67,692)
Fund balances at beginning of year	(135,183)	(67,491)
Fund balances at end of year	\$ (283,620)	\$ (135,183)



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, 1997

(With comparative totals for December 31, 1996)

Assets	Workmen's Compensation Self-Insured Fund		Self-Insured Health Insurance Fund		Self-Insured Liability/Property Insurance Fund		Self-Insured Unemployment Insurance Fund		Totals	
	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
Current assets:										
Cash and cash equivalents	\$ 114,478		113,755		40,181		63,201		331,615	256,982
Investments	1,793,380		3,215,682		187,097		363,314		5,559,473	4,905,176
Interest receivable	9,128		17,553		1,307		1,891		29,879	27,854
Prepaid insurance	15,122		9,984		48,057		-		73,163	-
Other receivables	37,880		-		-		-		37,880	70,569
Total assets	\$ 1,969,988		3,356,974		276,642		428,406		6,032,010	5,260,581
Liabilities and fund balances										
Current liabilities:										
Accounts payable	\$ 19,834		240,460		526,537		2,647		789,478	98,282
Accrued liabilities	-		342		-		-		342	-
Due to other funds	-		-		-		-		-	797
Liability for self-insurance claims	173,798		437,717		481,884		-		1,093,399	828,101
Long-term liabilities:										
Liability for self-insurance claims	100,000		-		550,000		-		650,000	794,000
Total liabilities	293,632		678,519		1,558,421		2,647		2,533,219	1,721,180
Fund equity:										
Contributed capital	-		1,098,026		-		-		1,098,026	1,098,026
Retained earnings - unreserved	1,676,356		1,580,429		(1,281,779)		425,759		2,400,765	2,441,475
Total Fund Equity	1,676,356		2,678,455		(1,281,779)		425,759		3,498,791	3,539,501
Total liabilities and fund equity	\$ 1,969,988		3,356,974		276,642		428,406		6,032,010	5,260,681

CALCASIEU PARISH POLICE JURY

Internal Service Funds

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

For the fiscal year ended December 31, 1997

(With comparative totals for December 31, 1996

	Workmen's Compensation Self-Insured Fund		Self-Insured Health Insurance Fund		Self-Insured Liability/Property Insurance Fund		Self-Insured Unemployment Insurance Fund		Totals	
	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
Operating revenues:										
Premiums	\$ 598,712	2,124,266	917,793	120,446	3,761,217	3,626,012				
Operating expenses:										
Administrative expenses	39,685	174,820	59,634	-	274,139	271,614				
Premium payments	111,130	153,875	439,698	-	704,703	681,761				
Benefit payments	305,224	1,852,643	1,143,007	15,318	3,316,192	2,529,152				
Other operating expenses	-	-	9,101	11	9,112	56,078				
Total operating expenses	456,039	2,181,338	1,651,440	15,329	4,304,146	3,538,605				
Operating income (loss)	142,673	(57,072)	(733,647)	105,117	(542,929)	87,407				
Nonoperating revenues (expenses):										
Investment income	113,841	216,838	27,773	21,957	380,409	321,096				
Income (loss) before operating transfers	256,514	159,766	(705,874)	127,074	(162,520)	408,503				
Operating transfers:										
Operating transfers in	-	41,365	200,000	-	241,365	52,432				
Net income (loss)	256,514	201,131	(505,874)	127,074	78,845	460,935				
Retained earnings at beginning of year	1,452,995	1,463,324	(782,093)	307,249	2,441,475	1,980,540				
Prior period adjustment	(33,153)	(84,026)	6,188	(8,564)	(119,555)	-				
Retained earnings at end of year	\$ 1,676,356	1,580,429	(1,281,779)	425,759	2,400,765	2,441,475				

CALCASIEU PARISH POLICE JURY

Internal Service Funds

Combining Statement of Cash Flows

For the fiscal year ended December 31, 1997

(With comparative totals for the fiscal year ended December 31, 1996)

	Workmen's Compensation		Self-Insured Health Insurance		Self-Insured Liability/Property Insurance		Self-Insured Unemployment Insurance		Totals	
	Self-Insured Fund	Health Insurance Fund	Self-Insured Fund	Liability/Property Insurance Fund	Self-Insured Fund	Unemployment Insurance Fund	Self-Insured Fund	Unemployment Insurance Fund	1997	1996
Cash flows from operating activities:										
Operating income (loss)	\$ 142,673	(57,072)	(733,647)	105,117					(542,929)	87,407
Changes in assets and liabilities:										
(Increase) decrease in prepaid insurance	(2,194)	(9,984)	(945)	-					(13,123)	-
(Increase) decrease in other receivables	(37,880)	70,569	-	-					32,689	(70,569)
(Increase) decrease in due from component units	-	-	-	-					-	5,229
Increase (decrease) in accounts payable	17,458	196,432	481,090	(3,443)					691,537	73,285
Increase (decrease) in due to other funds	(91)	(706)	-	-					(797)	(43,610)
Increase (decrease) in due to component units	-	-	-	-					-	(137)
Increase (decrease) in liability for self-insurance claims	100,870	(34,556)	20,084	-					86,398	547,486
Total adjustments	78,163	221,755	500,229	(3,443)					796,704	511,684
Net cash (used) provided by operating activities	220,836	164,683	(233,418)	101,674					253,775	599,091
Cash flows from investing activities:										
Purchase of investments	(1,982,731)	(2,598,511)	(1,243,997)	(328,373)					(6,153,612)	(8,706,040)
Proceeds from maturities of investments	1,563,267	1,913,419	1,225,508	222,074					4,924,268	7,594,510
Investment income	255,870	452,280	54,182	46,505					808,837	435,833
Net cash (used) provided in investing activities	(163,594)	(232,812)	35,693	(59,794)					(420,507)	(675,697)
Cash flows from noncapital activities:										
Operating transfers in	-	41,365	200,000	-					241,365	93,424
Net increase (decrease) in cash	57,242	(26,764)	2,275	41,880					74,633	16,818
Cash at beginning of year	57,236	140,519	37,906	21,321					256,982	240,164
Cash at end of year	\$ 114,478	113,755	40,181	63,201					331,615	256,982

Supplementary Disclosure:

The Police Jury contributed noncash assets in the amount of \$1,057,034 to the Self-Insured Health Insurance Internal Service Fund in 1996.

Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Current Assets:		
Cash and cash equivalents	\$ 114,478	\$ 57,236
Investments	1,793,380	1,563,212
Interest receivable	9,128	7,941
Prepaid expense	15,122	—
Other receivable	37,880	—
	\$ 1,969,988	\$ 1,628,389
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 19,834	\$ 2,375
Due to other funds	—	91
Liability for self-insurance claims	173,798	72,928
Long-term liabilities:		
Liability for self-insurance funds	100,000	100,000
	293,632	175,394
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	1,676,356	1,452,995
	\$ 1,969,988	\$ 1,628,389
Total Liabilities and Fund Equity	\$ 1,969,988	\$ 1,628,389

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, 1997 and 1996

	1997	1996
Operating revenues:		
Premiums	\$ 598,712	\$ 600,856
Operating expenses:		
Premium payments	111,130	125,137
Benefit payments	305,224	176,419
Administrative expenses	39,685	96,982
Total operating expenses	456,039	398,538
Operating income (loss)	142,673	202,318
Nonoperating revenues (expenses):		
Investment income	113,841	91,332
Net income (loss)	256,514	293,650
Retained earnings at beginning of year	1,452,995	1,159,345
Prior period adjustment	(33,153)	—
Retained earnings at end of year	\$ 1,676,356	\$ 1,452,995

Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 142,673	\$ 202,318
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	(2,194)	--
(Increase) decrease in other receivables	(37,880)	--
(Increase) decrease in due from component units	--	2,487
Increase (decrease) in accounts payable	17,458	(10,330)
Increase (decrease) in due to other funds	(91)	27
Increase (decrease) in liability for self-insurance claims	<u>100,870</u>	<u>36,183</u>
Total Adjustments	<u>78,163</u>	<u>28,367</u>
Net Cash (Used) Provided by Operating Activities	220,836	230,685
Cash Flows from Investing Activities:		
Purchase of investments	(1,982,731)	(2,705,719)
Proceeds from maturities of investments	1,563,267	2,310,647
Interest income	<u>255,870</u>	<u>147,052</u>
Net Cash (Used) Provided by Investing Activities	<u>(163,594)</u>	<u>(248,020)</u>
Net increase (decrease) in cash	57,242	(17,335)
Cash at beginning of year	<u>57,236</u>	<u>74,571</u>
Cash at end of year	\$ <u>114,478</u>	\$ <u>57,236</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Current Assets:		
Cash and cash equivalents	\$ 113,755	\$ 140,519
Investments	3,215,682	2,850,456
Interest receivable	17,553	17,155
Prepaid insurance	9,984	—
Other receivables	—	70,569
	\$ 3,356,974	\$ 3,078,699
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 240,460	\$ 44,370
Accrued liabilities	342	—
Due to other funds	—	706
Liability for self-insurance claims	437,717	472,273
Total Liabilities	678,519	517,349
Fund Equity:		
Contributed capital	1,098,026	1,098,026
Retained earnings - reserved for self-insurance claims	1,580,429	1,463,324
Total fund equity	2,678,455	2,561,350
Total Liabilities and Fund Equity	\$ 3,356,974	\$ 3,078,699

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, 1997 and 1996

	1997	1996
	<u> </u>	<u> </u>
Operating revenues:		
Premiums	\$ 2,124,266	\$ 2,068,694
	<u> </u>	<u> </u>
Operating expenses:		
Administrative expenses	174,820	113,069
Premium payments	153,875	151,122
Benefit payments	1,852,643	1,832,286
Other operating expenses	—	46
	<u> </u>	<u> </u>
Total operating expenses	2,181,338	2,096,523
	<u> </u>	<u> </u>
Operating income (loss)	(57,072)	(27,829)
	<u> </u>	<u> </u>
Nonoperating revenues (expenses):		
Investment income	216,838	196,263
	<u> </u>	<u> </u>
Income (loss) before operating transfers	159,766	168,434
	<u> </u>	<u> </u>
Operating transfers:		
Operating transfers in	41,365	52,432
	<u> </u>	<u> </u>
Net income (loss)	201,131	220,866
Retained earnings at beginning of year	1,463,324	1,242,458
Prior period adjustment	(84,026)	—
	<u> </u>	<u> </u>
Retained earnings at end of year	\$ 1,580,429	\$ 1,463,324
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (57,072)	\$ (27,829)
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	(9,984)	--
(Increase) decrease in other receivables	70,569	(70,569)
Increase (decrease) in accounts payable and other accrued liabilities	196,432	44,370
Increase (decrease) in due to other funds	(706)	706
Increase (decrease) in due to component units	--	(137)
Increase (decrease) in liability for self- insurance claims	<u>(34,556)</u>	<u>130,182</u>
Total Adjustments	<u>221,755</u>	<u>104,552</u>
Net Cash (Used) Provided by Operating Activities	164,683	76,723
Cash Flows from Investing Activities:		
Purchase of investments	(2,598,511)	(4,294,915)
Proceeds from maturities of investments	1,913,419	3,920,682
Interest income	<u>452,280</u>	<u>240,811</u>
Net Cash (Used) Provided by Investing Activities	(232,812)	(133,422)
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>41,365</u>	<u>93,424</u>
Net increase (decrease) in cash	(26,764)	36,725
Cash at beginning of year	<u>140,519</u>	<u>103,794</u>
Cash at end of year	\$ <u>113,755</u>	\$ <u>140,519</u>

Supplemental Disclosure:

The Police Jury contributed noncash assets in the amount of \$1,057,034 to the Self-Insured Health Insurance Internal Service Fund in 1996.

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Balance Sheets
December 31, 1997 and 1996

	1997	1996
Assets		
Current Assets:		
Cash and cash equivalents	\$ 40,181	\$ 37,906
Investments	187,097	200,994
Interest receivable	1,307	1,254
Prepaid insurance	48,057	—
Total Assets	\$ 276,642	\$ 240,154
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 526,537	\$ 45,447
Liability for self-insurance claims	481,884	282,800
Long-term liabilities:		
Liability for self-insurance claims	550,000	694,000
Total Liabilities	1,558,421	1,022,247
Fund Equity:		
Retained earnings - reserved for self-insurance claims	(1,281,779)	(782,093)
Total Liabilities and Fund Equity	\$ 276,642	\$ 240,154

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
For the fiscal years ended December 31, 1997 and 1996

	1997	1996
Operating revenues:		
Premiums	\$ 917,793	\$ 840,688
Operating expenses:		
Administrative expenses	59,634	61,563
Premium payments	439,698	405,502
Benefit payments	1,143,007	499,266
Other operating expenses	9,101	31,013
Total operating expenses	1,651,440	997,344
Operating income (loss)	(733,647)	(156,656)
Nonoperating revenues (expenses):		
Investment income	27,773	15,804
Income (loss) before operating transfers	(705,874)	(140,852)
Operating transfers:		
Operating transfers in	200,000	—
Net income (loss)	(505,874)	(140,852)
Retained earnings at beginning of year	(782,093)	(641,241)
Prior period adjustment	6,188	—
Retained earnings at end of year	\$ (1,281,779)	\$ (782,093)

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (733,647)	\$ (156,656)
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	(945)	--
(Increase) decrease in due from component units	--	2,742
Increase (decrease) in accounts payable	481,090	38,527
Increase (decrease) in due to other funds	--	(44,343)
Increase (decrease) in liability for self-insurance claims	<u>20,084</u>	<u>381,121</u>
Total Adjustments	<u>500,229</u>	<u>378,047</u>
Net Cash (Used) Provided by Operating Activities	(233,418)	221,391
Cash Flows from Investing Activities:		
Purchase of investments	(1,243,997)	(1,072,021)
Proceeds from maturities of investments	1,225,508	863,272
Interest income	<u>54,182</u>	<u>22,305</u>
Net Cash (Used) Provided by Investing Activities	35,693	(186,444)
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>200,000</u>	<u>--</u>
Net increase (decrease) in cash	2,275	34,947
Cash at beginning of year	<u>37,906</u>	<u>2,959</u>
Cash at end of year	\$ <u>40,181</u>	\$ <u>37,906</u>

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Unemployment Insurance Fund
 Comparative Balance Sheets
 December 31, 1997 and 1996

	1997	1996
Assets		
Current Assets:		
Cash and cash equivalents	\$ 63,201	\$ 21,321
Investments	363,314	290,514
Interest receivable	1,891	1,504
	\$ 428,406	\$ 313,339
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 2,647	\$ 6,090
Fund Equity:		
Retained earnings - reserved for self-insurance claims	425,759	307,249
	\$ 428,406	\$ 313,339

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, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Premiums	\$ 120,446	\$ 115,774
Operating expenses:		
Benefit claims	15,318	21,181
Other operating expenses	11	25,019
Total operating expenses	<u>15,329</u>	<u>46,200</u>
Operating income (loss)	<u>105,117</u>	<u>69,574</u>
Nonoperating revenues (expenses):		
Investment income	<u>21,957</u>	<u>17,697</u>
Net income (loss)	127,074	87,271
Retained earnings at beginning of year	307,249	219,978
Prior period adjustment	(8,564)	—
Retained earnings at end of year	<u>\$ 425,759</u>	<u>\$ 307,249</u>

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Unemployment Insurance Fund
 For the fiscal years ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 105,117	\$69,574
Change in assets and liabilities:		
Increase (decrease) in accounts payable	(3,443)	718
Total Adjustments	(3,443)	718
Net Cash (Used) Provided by Operating Activities	101,674	70,292
Cash Flows from Investing Activities:		
Purchase of investments	(328,373)	(633,385)
Proceeds from maturities of investments	222,074	499,909
Interest income	46,505	25,665
Net Cash (Used) Provided by Investing Activities	(59,794)	(107,811)
Net increase (decrease) in cash	41,880	(37,519)
Cash at beginning of year	<u>21,321</u>	<u>58,840</u>
Cash at end of year	\$ <u>63,201</u>	\$ <u>21,321</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

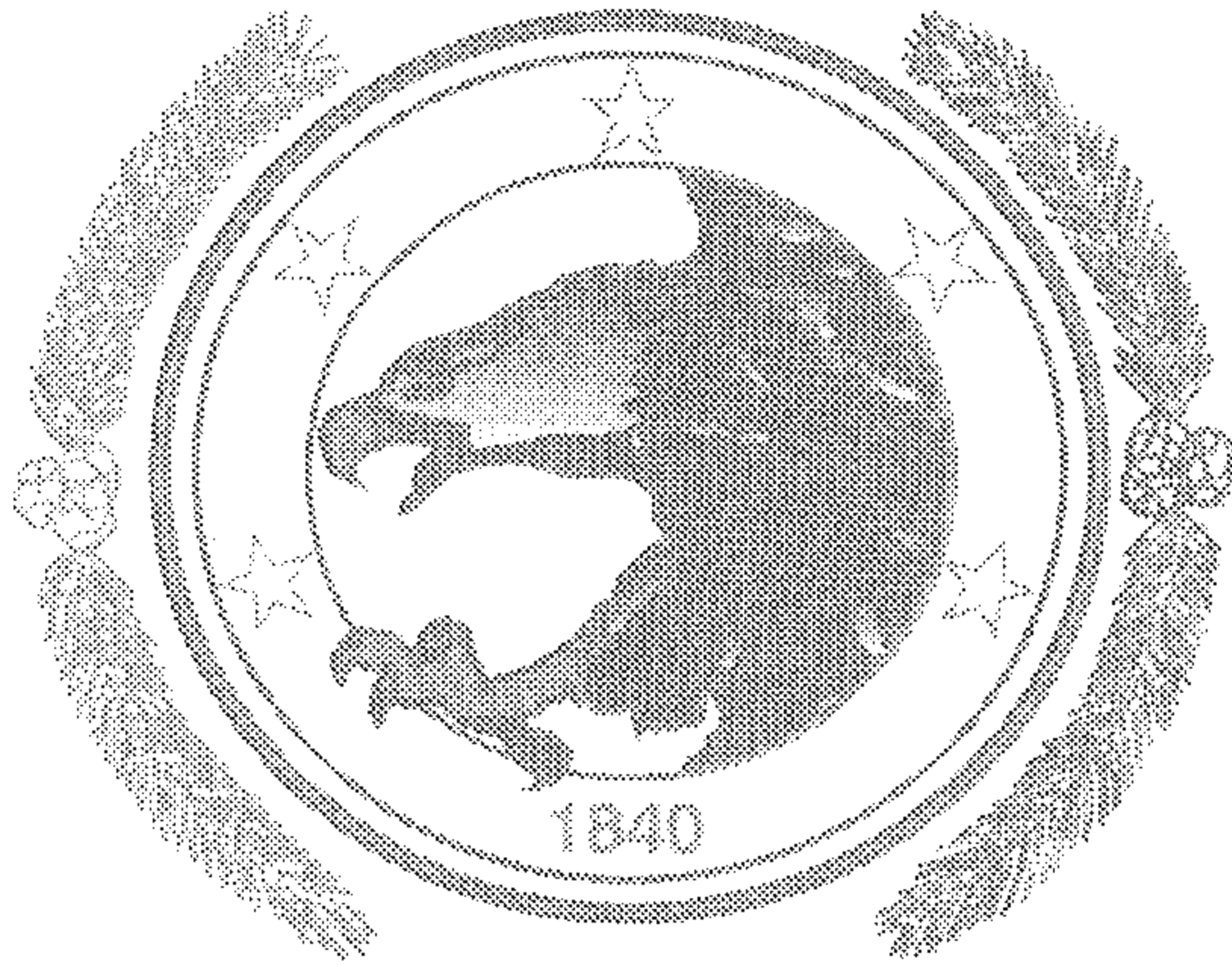
The L.E.P.C. Fund is used to account for monies received in connection with this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

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.

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, 1997

(With comparative totals for December 31, 1996)

Assets	Hotel-Motel		Deferred Compensation		L.E.P.C.		Coliseum		Riverboat		Totals	
	Tax Fund	2,345	Fund	-	Fund	12,437	Tax Fund	21,342	Agency Fund	-	1997	1996
Cash	\$	2,345	-	-	12,437	21,342	-	-	-	-	36,124	45,692
Investments		-	1,242,761	-	-	719,274	-	-	-	-	1,962,035	1,026,163
Taxes receivable		67,076	-	-	-	-	-	-	-	-	67,076	-
Interest receivable		-	-	-	-	3,644	-	-	-	-	3,644	2,635
Other receivable		-	-	-	-	-	-	72,656	-	-	72,656	63,850
Total assets	\$	69,421	1,242,761	-	12,437	744,260	-	72,656	-	2,141,535	1,138,340	
Liabilities:												
Due to other governmental units	\$	69,421	-	-	12,437	744,260	-	72,656	-	898,774	261,430	
Deferred compensation liability		-	1,242,761	-	-	-	-	-	-	1,242,761	876,910	
Total liabilities	\$	69,421	1,242,761	-	12,437	744,260	-	72,656	-	2,141,535	1,138,340	

CALCASIEU PARISH POLICE JURY

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended December 31, 1997

	Balance January 1, 1997	Additions	Deletions	Balance December 31, 1997
Hotel-Motel Fund				
<u>Assets</u>				
Cash	\$ 270	883,424	881,349	2,345
Taxes receivable	56,908	948,543	938,375	67,076
Total assets	<u>\$ 270</u>	<u>1,831,967</u>	<u>1,819,724</u>	<u>69,421</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 57,178</u>	<u>950,500</u>	<u>938,257</u>	<u>69,421</u>
 Deferred Compensation Fund				
<u>Assets</u>				
Deferred compensation investments	<u>\$ 876,910</u>	<u>420,389</u>	<u>54,538</u>	<u>1,242,761</u>
<u>Liabilities</u>				
Deferred compensation liability	<u>\$ 876,910</u>	<u>420,389</u>	<u>54,538</u>	<u>1,242,761</u>
 L.E.P.C. Fund				
<u>Assets</u>				
Cash	<u>\$ 7,617</u>	<u>6,698</u>	<u>1,878</u>	<u>12,437</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 7,617</u>	<u>6,698</u>	<u>1,878</u>	<u>12,437</u>
 Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 37,805	1,048,067	1,064,530	21,342
Investments	149,253	580,909	-	719,274
Interest receivable	2,635	6,803	-	3,644
Total assets	<u>\$ 189,693</u>	<u>1,635,779</u>	<u>1,064,530</u>	<u>744,260</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 189,693</u>	<u>1,635,779</u>	<u>1,064,530</u>	<u>744,260</u>

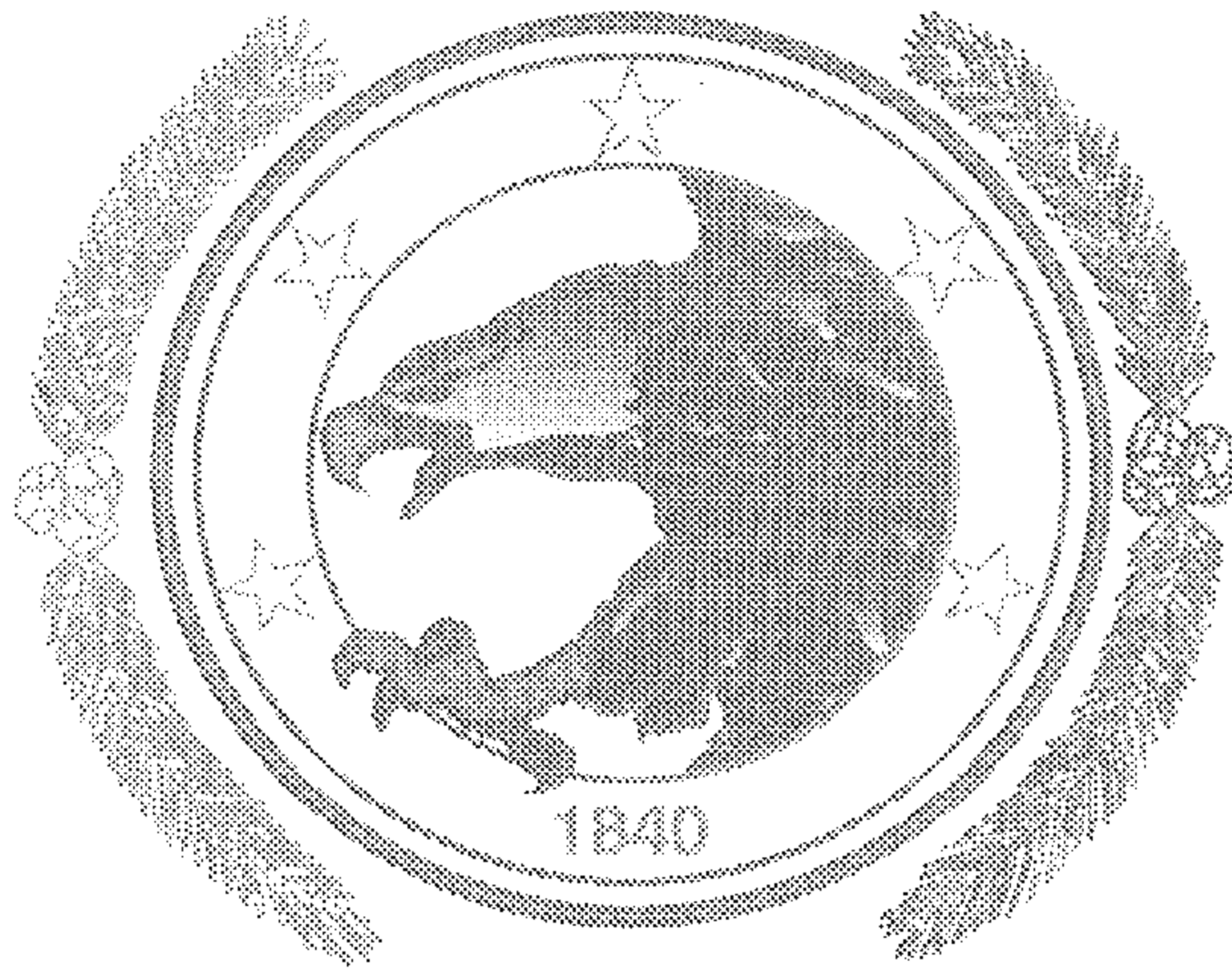
CALCASIEU PARISH POLICE JURY

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds

Year ended December 31, 1997

	Balance January 1, 1997	Additions	Deletions	Balance December 31, 1997
Riverboat Agency Fund				
<u>Assets</u>				
Other receivables	\$ 63,850	72,656	63,850	72,656
<u>Liabilities</u>				
Due to other governmental units	\$ 63,850	72,656	63,850	72,656
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 45,692	1,938,189	1,947,757	36,124
Investments	149,253	580,909	-	730,162
Deferred compensation investments	876,910	420,389	54,538	1,242,761
Interest receivable	2,635	6,803	-	9,438
Taxes receivable	56,908	948,543	938,375	67,076
Other receivables	63,850	72,656	63,850	72,656
Total Assets	\$ 1,195,248	3,967,489	3,004,520	2,158,217
<u>Liabilities</u>				
Due to other governmental units	318,338	2,665,633	2,068,515	898,774
Deferred compensation liability	876,910	420,389	54,538	1,242,761
Total liabilities	\$ 1,195,248	3,086,022	2,123,053	2,141,535



Calcasieu Parish Police Jury
 Comparative Schedules of General Fixed Assets
 By Source
 As of December 31, 1997

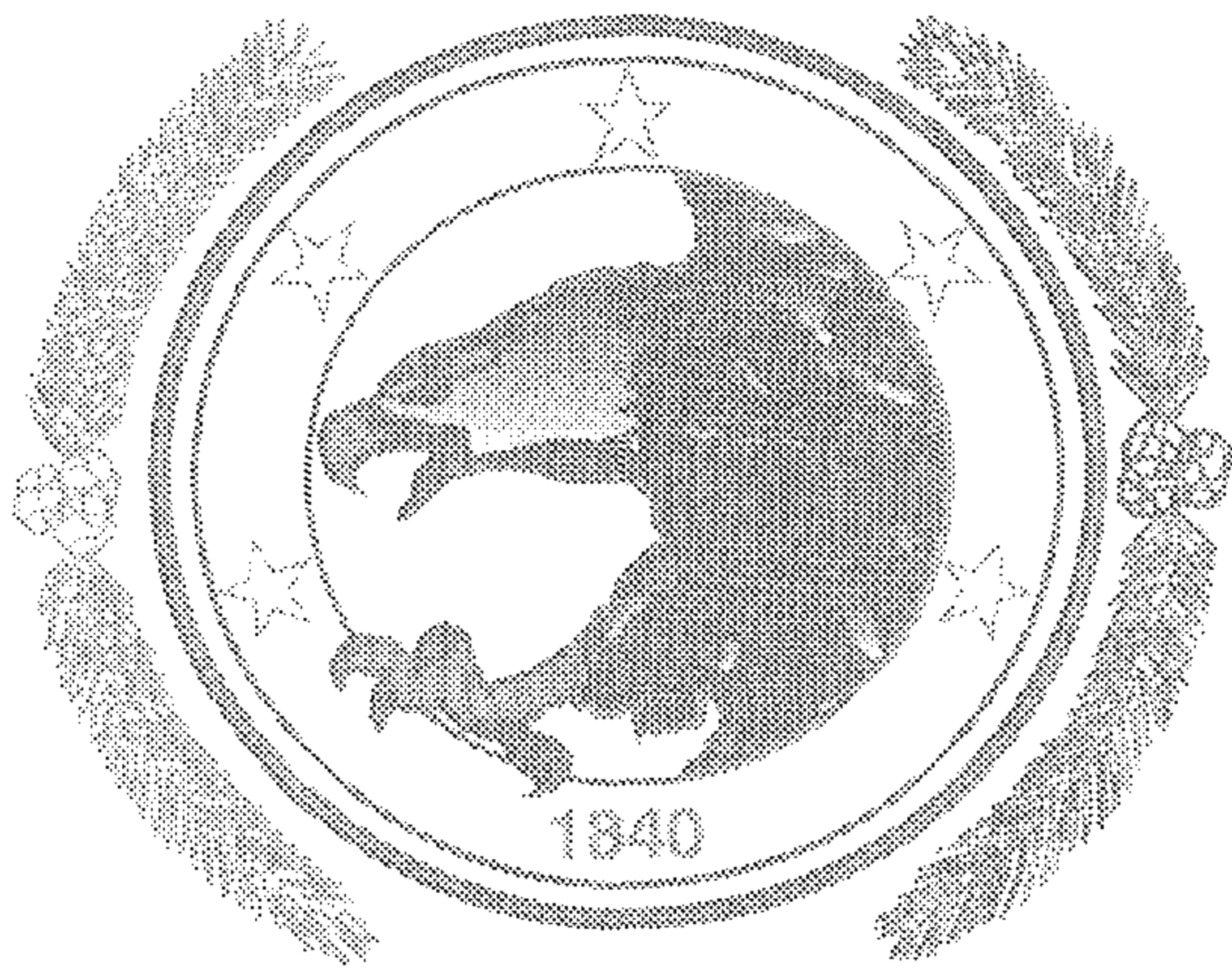
	<u>1997</u>	<u>1996</u>
General fixed assets:		
Land	\$ 3,612,104	\$ 3,558,326
Buildings	44,877,960	44,511,491
Machinery and equipment	18,513,268	15,954,286
Construction in progress	<u>9,536,440</u>	<u>5,415,028</u>
Total general fixed assets	<u>\$ 76,539,772</u>	<u>\$ 69,439,131</u>
Investment in general fixed assets by source:		
General fund	\$ 14,851,235	\$ 14,562,026
Special revenue funds	22,585,229	22,585,229
Capital projects fund	<u>39,103,308</u>	<u>32,291,876</u>
Total investment in general fixed assets	<u>\$ 76,539,772</u>	<u>\$ 69,439,131</u>

Calcasieu Parish Police Jury
 Schedule of General Fixed Assets
 By Function and Activity
 As of December 31, 1997

<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	\$ -	\$ -	\$ 79,725	\$ -	\$ 79,725
Administrative	-	1,184,782	186,516	-	1,371,298
Judicial	206,573	7,261,730	455,767	6,636,870	14,560,940
District Attorney	-	1,097,473	1,675,720	-	2,773,193
Drug Court	-	-	11,721	-	11,721
Clerk of Court	-	-	125,738	-	125,738
Total general government	206,573	9,543,985	2,535,187	6,636,870	18,922,615
STAFF AGENCIES					
Calcasieu Community Action Agency	45,868	419,481	297,135	-	762,484
Facility Management	240,553	210,424	632,397	-	1,083,374
Finance	-	-	306,521	-	306,521
Food Stamps	-	17,106	-	-	17,106
Housing Department	-	-	96,843	-	96,843
Human Resources	-	-	51,137	-	51,137
Job Training Partnership Act	-	38,000	1,140,870	-	1,178,870
License and permits	-	-	-	-	-
Parish secretary	-	-	52,434	-	52,434
Planning and development	-	-	222,778	-	222,778
Registrar of Voters	-	-	28,226	-	28,226
General government	2,061,888	10,707,954	128,928	-	12,898,770
Total staff agencies	2,348,309	11,392,965	2,957,269	-	16,698,543
PUBLIC SAFETY					
Animal control	-	6,193	430,709	-	436,902
Civil defense	-	-	330,455	-	330,455
Health unit	163,718	3,403,602	455,694	-	4,023,014
Juvenile Detention Center	25,099	731,915	287,082	-	1,044,096
Mosquito control	-	1,032,844	749,104	-	1,781,948
Parish Coroner	-	-	173,813	-	173,813
Sheriff	352,682	18,298,032	-	-	18,650,714
Total public safety	541,499	23,472,586	2,426,857	-	26,440,942
HIGHWAYS AND STREETS					
Engineering	-	-	2,031,831	-	2,031,831
Maintenance	221,693	106,422	8,391,542	2,899,570	11,619,227
Total highways and streets	221,693	106,422	10,423,373	2,899,570	13,651,058
RECREATION					
	294,030	362,002	170,582	-	826,614
Total general fixed assets allocated to functions	\$ 3,612,104	\$ 44,877,960	\$ 18,513,268	\$ 9,536,440	\$ 76,539,772

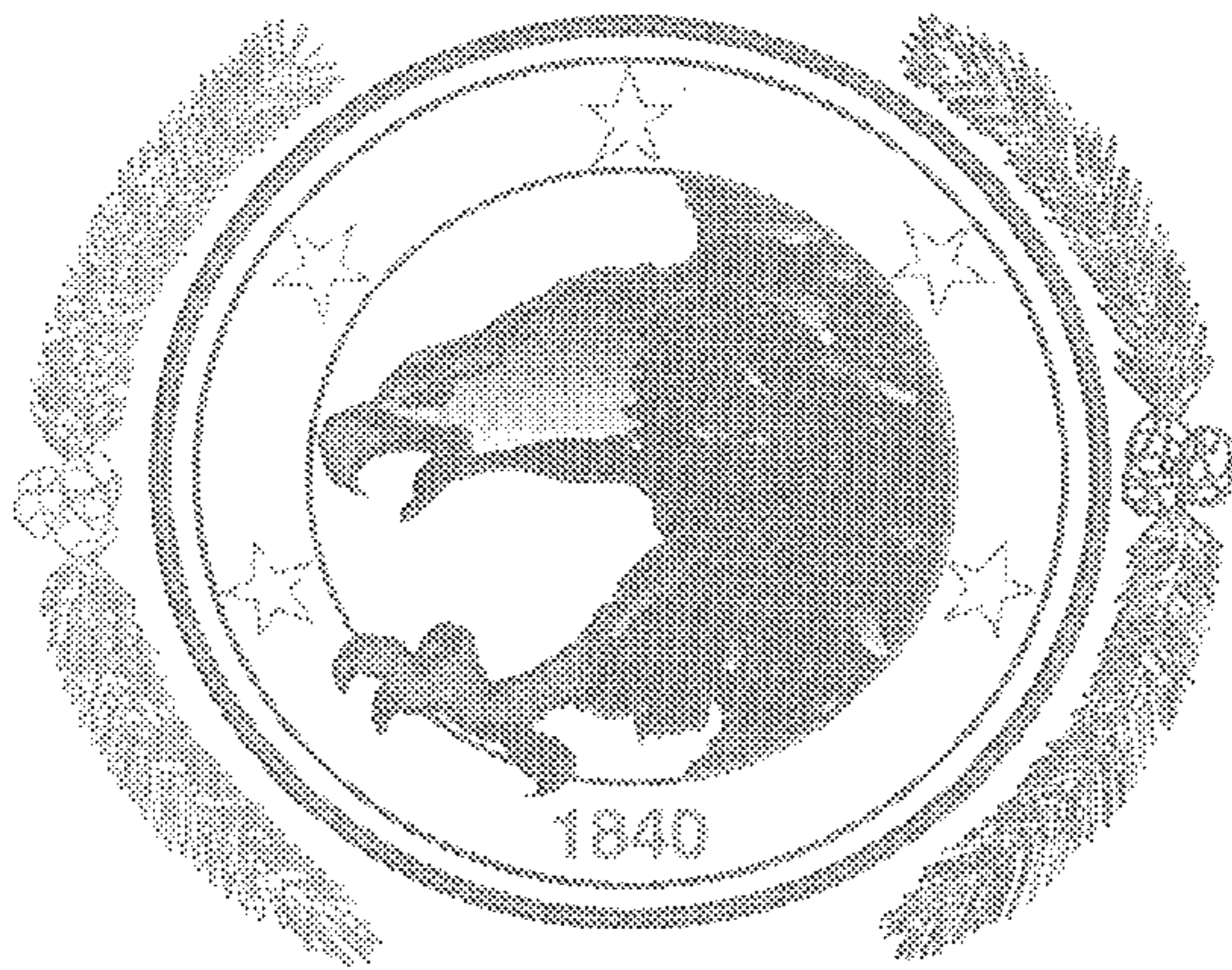
Calcasieu Parish Police Jury
 Schedule of Changes in General Fixed Assets
 By Function and Activity
 For the fiscal year ended December 31, 1997

<u>Function and Activity</u>	<u>General Fixed Assets January 1, 1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets December 31, 1997</u>
GENERAL GOVERNMENT				
Legislative	\$ 78,508	\$ 2,062	\$ 845	\$ 79,725
Administrative	1,321,006	50,292	-	1,371,298
Judicial	7,915,590	18,074	9,594	7,924,070
District Attorney	2,684,430	88,918	155	2,773,193
Drug Court	-	11,721	-	11,721
Clerk of court	122,685	3,053	-	125,738
Total general government	<u>12,122,218</u>	<u>174,120</u>	<u>10,594</u>	<u>12,285,745</u>
STAFF AGENCIES				
Calcasieu Community Action Agency	712,574	56,699	6,789	762,484
Facility Management	942,265	156,584	15,475	1,083,374
Finance	270,942	42,965	7,386	306,521
Food Stamps	59,769	-	42,663	17,106
Housing Department	82,859	35,572	21,588	96,843
Human Resources	35,130	18,533	2,526	51,137
Job Training Partnership Act	1,030,025	160,805	11,960	1,178,870
License and permits	21,709	-	21,709	-
Parish secretary	43,896	10,998	2,460	52,434
Planning and development	158,345	121,202	56,769	222,778
Registrar of voters	28,160	2,296	2,230	28,226
General government	<u>12,872,416</u>	<u>27,159</u>	<u>805</u>	<u>12,898,770</u>
Total staff agencies	<u>16,258,090</u>	<u>632,813</u>	<u>192,360</u>	<u>16,698,543</u>
PUBLIC SAFETY				
Animal control	365,733	71,169	-	436,902
Emergency Management	214,695	126,791	11,031	330,455
Health unit	3,724,819	298,374	179	4,023,014
Juvenile Detention Center	982,202	62,557	663	1,044,096
Mosquito control	1,600,876	205,183	24,111	1,781,948
Parish Coroner	172,164	15,756	14,107	173,813
Sheriff	<u>18,650,714</u>	<u>-</u>	<u>-</u>	<u>18,650,714</u>
Total public safety	<u>25,711,203</u>	<u>779,830</u>	<u>50,091</u>	<u>26,440,942</u>
HIGHWAYS AND STREETS				
Engineering	1,953,149	164,368	85,686	2,031,831
Maintenance	<u>7,261,582</u>	<u>1,584,608</u>	<u>126,533</u>	<u>8,719,657</u>
Total highways and streets	<u>9,214,731</u>	<u>1,748,976</u>	<u>212,219</u>	<u>10,751,488</u>
RECREATION	717,860	108,754	-	826,614
CONSTRUCTION IN PROGRESS	<u>5,415,028</u>	<u>4,121,412</u>	<u>-</u>	<u>9,536,440</u>
Total general fixed assets allocated to functions	<u>\$ 69,439,131</u>	<u>\$ 7,565,905</u>	<u>\$ 465,264</u>	<u>\$ 76,539,772</u>



CALCASIEU PARISH POLICE JURY
 Schedule of General Long - Term Debt
 As of December 31, 1997

	Amount Available and to be Provided for				General Long - Term Debt Payable			
	Payment of General Long - Term Debt							
Amount Available in Debt Service Fund for Debt Retirement	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	Total General Long - Term Debt Payable
General Obligation Bonds:								
Jail Bonds	\$ -	-	26,733	26,733	26,733	-	-	26,733
Revenue Bonds:								
District 4A	1,658,606	17,171,394	-	17,171,394	18,830,000	-	-	18,830,000
Other debt:								
Special Assessment Debt (with government commitment)	2,525	-	265,279	265,279	-	267,804	-	267,804
Unused ETO and Vacation Time Payable	-	-	415,174	415,174	-	-	415,174	415,174
Total other debt	2,525	-	415,174	680,453	-	267,804	415,174	682,978
Total Long - Term Debt	\$ 1,661,131	17,171,394	441,907	17,878,580	18,856,733	267,804	415,174	19,539,711



COMPONENT UNITS

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

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

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

Calcasieu Parish Library Board
Fire District No. 1 of Ward 1
Fire District No. 1 of Ward 2
Fire District No. 2 of Ward 3
Fire District No. 2 of Ward 4
Fire District No. 3 of Ward 4
Fire District No. 4 of Ward 4
Fire District No. 1 of Ward 5
Fire District No. 1 of Ward 6
Fire District No. 2 of Ward 8

Gravity Drainage District 8 of Ward 1
Gravity Drainage District 9 of Ward 2
Gravity Drainage District 5 of Wards 5 & 6
Gravity Drainage District 2 of Ward 7
Gravity Drainage District 7 of Ward 8
Calcasieu Parish Communications District
Recreation District No. 1 of Ward 4
Community Center and Playground
District No. 5 of Ward 5
Sewer District No. 12 of Ward 4

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY - Discretely Presented Component Unit

Combining Balance Sheet - All Fund Types and Account Groups

December 31, 1997

	Governmental Fund Types			Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits						
Assets:						
Cash and cash equivalents	\$ 87,540	\$ 144,174	\$ 132,393	\$ -	\$ -	\$ 364,107
Investments	1,192,450	1,779,911	-	-	-	2,972,361
Receivables (net of allowances for uncollectibles):						
Taxes	3,239,167	705,626	-	-	-	3,944,793
Interest receivable	7,774	10,951	-	-	-	18,725
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	12,096,532	-	12,096,532
Other debits:						
Amount available in debt service funds	-	-	-	-	1,897,855	1,897,855
Amount to be provided for retirement of general long-term debt	-	-	-	-	8,683,076	8,683,076
Total assets and other debits	\$ 4,526,931	\$ 2,640,662	\$ 132,393	\$ 12,096,532	\$ 10,580,931	\$ 29,977,449
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 132,096	\$ 16,265	\$ 59,477	\$ -	\$ -	\$ 207,838
Accrued liabilities	23,144	-	-	-	-	23,144
Deferred revenues	3,335,172	726,542	-	-	-	4,061,714
Retainage payable	-	-	21,391	-	-	21,391
General obligation bonds payable	-	-	-	-	10,465,000	10,465,000
Compensated absences payable	-	-	-	-	115,931	115,931
Total liabilities	\$ 3,490,412	\$ 742,807	\$ 80,868	\$ -	\$ 10,580,931	\$ 14,895,018
Equity and other credits:						
Investment in general fixed assets	-	-	-	12,096,532	-	12,096,532
Fund balances:						
Reserved for debt service	-	1,897,855	-	-	-	1,897,855
Unreserved:						
Undesignated	1,036,519	-	51,525	-	-	1,088,044
Total equity and other credits	1,036,519	1,897,855	51,525	12,096,532	-	15,082,431
Total liabilities, equity and other credits	4,526,931	2,640,662	132,393	12,096,532	10,580,931	29,977,449

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 3,316,062	\$ 1,170,431	\$ -	\$ 4,486,493
Intergovernmental revenues	205,327	-	-	205,327
Charges for services	37,347	-	-	37,347
Fines and forfeitures	70,765	-	-	70,765
Investment income	138,104	109,587	14,839	262,530
Sale of assets	-	-	45,780	45,780
Miscellaneous revenues	31,355	-	100	31,455
Total revenues	<u>3,798,960</u>	<u>1,280,018</u>	<u>60,719</u>	<u>5,139,697</u>
Expenditures				
Current:				
Culture and recreation	3,727,662	-	54,332	3,781,994
Capital outlay	-	-	254,487	254,487
Debt service:				
Principal retirement	-	520,000	-	520,000
Interest and fiscal charges	-	731,069	-	731,069
Total expenditures	<u>3,727,662</u>	<u>1,251,069</u>	<u>308,819</u>	<u>5,287,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>71,298</u>	<u>28,949</u>	<u>(248,100)</u>	<u>(147,853)</u>
Other financing sources (uses):				
Operating transfers from primary government	-	557,773	-	557,773
Proceeds of refunding bonds	-	8,420,000	-	8,420,000
Payment to refunded bond escrow agent	-	(8,420,000)	-	(8,420,000)
Total other financing sources (uses)	<u>-</u>	<u>557,773</u>	<u>-</u>	<u>557,773</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	71,298	586,722	(248,100)	409,920
Fund balance at beginning of year	994,716	1,348,606	299,625	2,642,947
Prior period adjustment	<u>(29,495)</u>	<u>(37,473)</u>	<u>-</u>	<u>(66,968)</u>
Fund balance at end of year	<u>\$ 1,036,519</u>	<u>\$ 1,897,855</u>	<u>\$ 51,525</u>	<u>\$ 2,985,899</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 37,378	\$ 65,434	\$ -	\$ -	\$ 102,812
Investments	152,778	-	-	-	152,778
Receivables (net of allowances for uncollectibles):					
Taxes	188,315	65,902	-	-	254,217
Interest receivable	981	-	-	-	981
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,400,928	-	1,400,928
Other debits:					
Amount available in debt service funds	-	-	-	59,008	59,008
Amount to be provided for retirement of general long-term debt	-	-	-	474,992	474,992
Total assets and other debits	\$ 379,452	\$ 131,336	\$ 1,400,928	\$ 534,000	\$ 2,445,716
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 5,896	\$ -	\$ -	\$ -	\$ 5,896
Accrued liabilities	1,125	-	-	-	1,125
Deferred revenues	206,677	72,328	-	-	279,005
General obligation bonds payable	-	-	-	534,000	534,000
Total liabilities	213,698	72,328	-	534,000	820,026
Equity and other credits:					
Investment in general fixed assets	-	-	1,400,928	-	1,400,928
Fund balances:					
Reserved for debt service	-	59,008	-	-	59,008
Unreserved:					
Undesignated	165,754	-	-	-	165,754
Total equity and other credits	165,754	59,008	1,400,928	-	1,625,690
Total liabilities, equity and other credits	\$ 379,452	\$ 131,336	\$ 1,400,928	\$ 534,000	\$ 2,445,716

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 196,745	\$ 68,761	\$ 265,506
Other taxes, penalties and interest	22,022	-	22,022
Intergovernmental revenues	45,827	-	45,827
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	9,546	5,843	15,389
Sale of assets	-	-	-
Miscellaneous revenues	1,939	-	1,939
Total revenues	<u>276,079</u>	<u>74,604</u>	<u>350,683</u>
Expenditures			
Current:			
Public safety	191,258	-	191,258
Debt service:			
Principal retirement	-	47,000	47,000
Interest and fiscal charges	-	33,531	33,531
Total expenditures	<u>191,258</u>	<u>80,531</u>	<u>271,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>84,821</u>	<u>(5,927)</u>	<u>78,894</u>
Fund balance at beginning of year	80,155	69,186	149,341
Residual equity transfer	2,788	(2,788)	-
Prior period adjustment	<u>(2,010)</u>	<u>(1,463)</u>	<u>(3,473)</u>
Fund balance at end of year	<u>\$ 165,754</u>	<u>\$ 59,008</u>	<u>\$ 224,762</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 31,238	\$ 43,882	\$ -	\$ -	\$ 75,120
Investments	-	19,933	-	-	19,933
Receivables (net of allowances for uncollectibles):					
Taxes	41,668	-	-	-	41,668
Interest receivable	-	119	-	-	119
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	459,566	-	459,566
Other debits:					
Amount available in debt service funds	-	-	-	60,000	60,000
Amount to be provided for retirement of general long-term debt	-	-	-	844	844
Total assets and other debits	\$ 72,906	\$ 63,934	\$ 459,566	\$ 60,844	\$ 657,250
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 2,707	\$ -	\$ -	\$ -	\$ 2,707
Accrued liabilities	171	-	-	-	171
Deferred revenues	42,685	-	-	-	42,685
General obligation bonds payable	-	-	-	60,000	60,000
Compensated absences payable	-	-	-	844	844
Total liabilities	45,563	-	-	60,844	106,407
Equity and other credits:					
Investment in general fixed assets	-	-	459,566	-	459,566
Fund balances:					
Reserved for debt service	-	63,934	-	-	63,934
Unreserved:					
Undesignated	27,343	-	-	-	27,343
Total equity and other credits	27,343	63,934	459,566	-	550,843
Total liabilities, equity and other credits	\$ 72,906	\$ 63,934	\$ 459,566	\$ 60,844	\$ 657,250

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	<u>General</u> <u>Fund</u>	<u>Debt Service</u> <u>Fund</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 37,356	\$ 51,160	\$ 88,516
Other taxes, penalties and interest	3,699	-	3,699
Intergovernmental revenues	14,718	-	14,718
Investment income	2,090	5,923	8,013
Total revenues	<u>57,863</u>	<u>57,083</u>	<u>114,946</u>
Expenditures			
Current:			
Public safety	54,139	-	54,139
Debt service:			
Principal retirement	-	60,000	60,000
Interest and fiscal charges	-	7,663	7,663
Total expenditures	<u>54,139</u>	<u>67,663</u>	<u>121,802</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,724</u>	<u>(10,580)</u>	<u>(6,856)</u>
Fund balance at beginning of year	23,619	76,384	100,003
Prior period adjustment	<u>-</u>	<u>(1,870)</u>	<u>(1,870)</u>
Fund balance at end of year	<u>\$ 27,343</u>	<u>\$ 63,934</u>	<u>\$ 91,277</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 119,064	\$ 58,181	\$ -	\$ -	\$ 177,245
Investments	753,773	73,204	-	-	826,977
Receivables (net of allowances for uncollectibles):					
Taxes	570,677	82,232	-	-	652,909
Interest receivable	5,895	708	-	-	6,603
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	916,923	-	916,923
Other debits:					
Amount available in debt service funds	-	-	-	124,390	124,390
Amount to be provided for retirement of general long-term debt	-	-	-	540,610	540,610
Total assets and other debits	\$ 1,449,409	\$ 214,325	\$ 916,923	\$ 665,000	\$ 3,245,657
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 5,535	\$ -	\$ -	\$ -	\$ 5,535
Accrued liabilities	171	-	-	-	171
Deferred revenues	626,613	89,935	-	-	716,548
Retainage payable	-	-	-	-	-
General obligation bonds payable	-	-	-	665,000	665,000
Compensated absences payable	-	-	-	-	-
Total liabilities	632,319	89,935	-	665,000	1,387,254
Equity and other credits:					
Investment in general fixed assets	-	-	916,923	-	916,923
Fund balances:					
Reserved for debt service	-	124,390	-	-	124,390
Unreserved:					
Undesignated	817,090	-	-	-	817,090
Total equity and other credits	817,090	124,390	916,923	-	1,858,403
Total liabilities, equity and other credits	\$ 1,449,409	\$ 214,325	\$ 916,923	\$ 665,000	\$ 3,245,657

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 570,040	\$ 81,398	\$ -	\$ 651,438
Other taxes, penalties and interest	32,127	-	-	32,127
Intergovernmental revenues	51,641	-	-	51,641
Investment income	65,291	10,156	5	75,452
Total revenues	<u>719,099</u>	<u>91,554</u>	<u>5</u>	<u>810,658</u>
Expenditures				
Current:				
Public safety	591,326	-	-	591,326
Debt service:				
Principal retirement	-	60,000	-	60,000
Interest and fiscal charges	-	36,281	-	36,281
Total expenditures	<u>591,326</u>	<u>96,281</u>	<u>-</u>	<u>687,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>127,773</u>	<u>(4,727)</u>	<u>5</u>	<u>123,051</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>146</u>	<u>-</u>	<u>(146)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	127,919	(4,727)	(141)	123,051
Fund balance at beginning of year	708,446	132,663	141	841,250
Prior period adjustment	<u>(19,275)</u>	<u>(3,546)</u>	<u>-</u>	<u>(22,821)</u>
Fund balance at end of year	<u>\$ 817,090</u>	<u>\$ 124,390</u>	<u>\$ -</u>	<u>\$ 941,480</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 43,996	\$ 55,478	\$ -	\$ -	\$ 99,474
Investments	195,341	126,714	-	-	322,055
Receivables (net of allowances for uncollectibles):					
Taxes	255,612	111,830	-	-	367,442
Interest receivable	1,268	900	-	-	2,168
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,100,359	-	1,100,359
Other debits:					
Amount available in debt service funds	-	-	-	179,416	179,416
Amount to be provided for retirement of general long-term debt	-	-	-	195,584	195,584
Total assets and other debits	\$ 496,217	\$ 294,922	\$ 1,100,359	\$ 375,000	\$ 2,266,498
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 7,224	\$ -	\$ -	\$ -	\$ 7,224
Accrued liabilities	1,716	-	-	-	1,716
Deferred revenues	264,014	115,506	-	-	379,520
General obligation bonds payable	-	-	-	375,000	375,000
Total liabilities	272,954	115,506	-	375,000	763,460
Equity and other credits:					
Investment in general fixed assets	-	-	1,100,359	-	1,100,359
Fund balances:					
Reserved for debt service	-	179,416	-	-	179,416
Unreserved:					
Undesignated	223,263	-	-	-	223,263
Total equity and other credits	223,263	179,416	1,100,359	-	1,503,038
Total liabilities, equity and other credits	\$ 496,217	\$ 294,922	\$ 1,100,359	\$ 375,000	\$ 2,266,498

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 268,266	\$ 134,131	\$ 402,397
Other taxes, penalties and interest	13,737	-	13,737
Intergovernmental revenues	25,486	-	25,486
Charges for services	1,208	-	1,208
Investment income	17,040	12,340	29,380
Total revenues	<u>325,737</u>	<u>146,471</u>	<u>472,208</u>
Expenditures			
Current:			
Public safety	257,073	-	257,073
Debt service:			
Principal retirement	-	155,000	155,000
Interest and fiscal charges	-	25,109	25,109
Total expenditures	<u>257,073</u>	<u>180,109</u>	<u>437,182</u>
Excess (deficiency) of revenues over (under) expenditures	<u>68,664</u>	<u>(33,638)</u>	<u>35,026</u>
Fund balance at beginning of year	158,744	218,234	376,978
Prior period adjustment	<u>(4,145)</u>	<u>(5,180)</u>	<u>(9,325)</u>
Fund balance at end of year	<u>\$ 223,263</u>	<u>\$ 179,416</u>	<u>\$ 402,679</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	<u>Governmental</u>	<u>Account</u>	<u>Total</u>
	<u>Fund Type</u>	<u>Group</u>	
	General	General Fixed Assets	(Memorandum Only)
	<u>Fund</u>	<u>Account Group</u>	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 15,941	\$ -	\$ 15,941
Investments	258,056	-	258,056
Receivables (net of allowances for uncollectibles):			
Taxes	111,686	-	111,686
Interest receivable	1,466	-	1,466
Fixed assets (net, where applicable, of accumulated depreciation)	-	188,304	188,304
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets and other debits	<u>\$ 387,149</u>	<u>\$ 188,304</u>	<u>\$ 575,453</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 200	\$ -	\$ 200
Accrued liabilities	-	-	-
Deferred revenues	116,963	-	116,963
Retainage payable	-	-	-
General obligation bonds payable	-	-	-
Compensated absences payable	-	-	-
Total liabilities	<u>117,163</u>	<u>-</u>	<u>117,163</u>
Equity and other credits:			
Investment in general fixed assets	-	188,304	188,304
Fund balances:			
Reserved for debt service	-	-	-
Unreserved:			
Undesignated	269,986	-	269,986
Total equity and other credits	<u>269,986</u>	<u>188,304</u>	<u>458,290</u>
Total liabilities, equity and other credits	<u>\$ 387,149</u>	<u>\$ 188,304</u>	<u>\$ 575,453</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 3 OF WARD 4 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
<i>Ad valorem</i>	\$ 92,409	\$ -	\$ 92,409
Other taxes, penalties and interest	12,161	-	12,161
Intergovernmental revenues	8,674	-	8,674
Charges for services	1,313	-	1,313
Investment income	17,921	828	18,749
Miscellaneous revenues	300	-	300
Total revenues	<u>132,778</u>	<u>828</u>	<u>133,606</u>
Expenditures			
Current:			
Public safety	132,730	-	132,730
Debt service:			
Principal retirement	-	5,000	5,000
Interest and fiscal charges	-	833	833
Total expenditures	<u>132,730</u>	<u>5,833</u>	<u>138,563</u>
Excess (deficiency) of revenues over (under) expenditures	<u>48</u>	<u>(5,005)</u>	<u>(4,957)</u>
Fund balance at beginning of year	268,067	13,900	281,967
Residual equity transfer	8,895	(8,895)	-
Prior period adjustment	<u>(7,024)</u>	<u>-</u>	<u>(7,024)</u>
Fund balance at end of year	<u>\$ 269,986</u>	<u>\$ -</u>	<u>\$ 269,986</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 9,556	\$ 38,604	\$ -	\$ -	\$ 48,160
Investments	-	20,477	-	-	20,477
Receivables (net of allowances for uncollectibles):					
Taxes	30,075	38,967	-	-	69,042
Interest receivable	-	107	-	-	107
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	738,503	-	738,503
Other debits:					
Amount available in debt service funds	-	-	-	57,697	57,697
Amount to be provided for retirement of general long-term debt	-	-	-	222,303	222,303
Total assets and other debits	\$ 39,631	\$ 98,155	\$ 738,503	\$ 280,000	\$ 1,156,289
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 336	\$ -	\$ -	\$ -	\$ 336
Due to primary government	24,544	-	-	-	24,544
Deferred revenues	31,226	40,458	-	-	71,684
General obligation bonds payable	-	-	-	280,000	280,000
Total liabilities	56,106	40,458	-	280,000	376,564
Equity and other credits:					
Investment in general fixed assets	-	-	738,503	-	738,503
Fund balances:					
Reserved for debt service	-	57,697	-	-	57,697
Unreserved:					
Undesignated	(16,475)	-	-	-	(16,475)
Total equity and other credits	(16,475)	57,697	738,503	-	779,725
Total liabilities, equity and other credits	\$ 39,631	\$ 98,155	\$ 738,503	\$ 280,000	\$ 1,156,289

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 33,471	\$ 37,478	\$ 70,949
Other taxes, penalties and interest	5,466	-	5,466
Intergovernmental revenues	12,196	-	12,196
Investment income	622	4,605	5,227
Total revenues	<u>51,755</u>	<u>42,083</u>	<u>93,838</u>
Expenditures			
Current:			
Public safety	39,431	-	39,431
Debt service:			
Principal retirement	-	20,000	20,000
Interest and fiscal charges	-	16,554	16,554
Total expenditures	<u>39,431</u>	<u>36,554</u>	<u>75,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,324</u>	<u>5,529</u>	<u>17,853</u>
Fund balance at beginning of year	(28,799)	53,665	24,866
Prior period adjustment	-	(1,497)	(1,497)
Fund balance at end of year	<u>\$ (16,475)</u>	<u>\$ 57,697</u>	<u>\$ 41,222</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 5 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
	General Fund	Fixed Assets Account Group	Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 36,559	\$ -	\$ -	\$ 36,559
Investments	8,622	-	-	8,622
Receivables (net of allowances for uncollectibles):				
Taxes	48,006	-	-	48,006
Interest receivable	126	-	-	126
Fixed assets (net, where applicable, of accumulated depreciation)	-	189,948	-	189,948
Amount to be provided for retirement of general long-term debt	-	-	90,000	90,000
Total assets and other debits	\$ 93,313	\$ 189,948	\$ 90,000	\$ 373,261
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,336	\$ -	\$ -	\$ 1,336
Deferred revenues	48,585	-	-	48,585
Capital lease	-	-	90,000	90,000
Total liabilities	49,921	-	90,000	139,921
Equity and other credits:				
Investment in general fixed assets	-	189,948	-	189,948
Fund balances:				
Unreserved:				
Undesignated	43,392	-	-	43,392
Total equity and other credits	43,392	189,948	-	233,340
Total liabilities, equity and other credits	\$ 93,313	\$ 189,948	\$ 90,000	\$ 373,261

CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 5 -
 Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	<i>General Fund</i>
Revenues:	
Taxes:	
Ad valorem	\$ 50,831
Other taxes, penalties and interest	4,895
Investment income	4,897
Miscellaneous revenues	190
Total revenues	60,813
 Expenditures	
Current:	
Public safety	57,972
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>2,841</i>
Fund balance at beginning of year	41,439
Prior period adjustment	(888)
Fund balance at end of year	\$ 43,392

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types			Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits						
Assets:						
Cash and cash equivalents	\$ 28,962	\$ 44,209	\$ 5,000	\$ -	\$ -	\$ 78,171
Investments	117,057	67,805	-	-	-	184,862
Receivables (net of allowances for uncollectibles):						
Taxes	111,388	125,155	-	-	-	236,543
Interest receivable	720	302	-	-	-	1,022
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	2,364,596	-	2,364,596
Other debits:						
Amount available in debt service funds	-	-	-	-	108,058	108,058
Amount to be provided for retirement of general long-term debt	-	-	-	-	776,364	776,364
Total assets and other debits	\$ 258,127	\$ 237,471	\$ 5,000	\$ 2,364,596	\$ 884,422	\$ 3,749,616
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 17,877	\$ 991	\$ -	\$ -	\$ -	\$ 18,868
Accrued liabilities	1,059	-	-	-	-	1,059
Deferred revenues	114,296	128,422	-	-	-	242,718
General obligation bonds payable	-	-	-	-	883,000	883,000
Compensated absences	-	-	-	-	1,422	1,422
Total liabilities	133,232	129,413	-	-	884,422	1,147,067
Equity and other credits:						
Investment in general fixed assets	-	-	-	2,364,596	-	2,364,596
Fund balances:						
Reserved for debt service	-	108,058	-	-	-	108,058
Unreserved:						
Undesignated	124,895	-	5,000	-	-	129,895
Total equity and other credits	124,895	108,058	5,000	2,364,596	-	2,602,549
Total liabilities, equity and other credits	\$ 258,127	\$ 237,471	\$ 5,000	\$ 2,364,596	\$ 884,422	\$ 3,749,616

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 107,999	\$ 125,883	\$ -	\$ 233,882
Other taxes, penalties and interest	10,280	-	-	10,280
Intergovernmental revenues	24,305	-	-	24,305
Charges for services	43,656	-	-	43,656
Investment income	15,644	7,067	2,779	25,490
Miscellaneous revenues	825	-	-	825
Total revenues	<u>202,709</u>	<u>132,950</u>	<u>2,779</u>	<u>338,438</u>
Expenditures				
Current:				
Public safety	166,466	-	-	166,466
Capital outlay	-	-	153,011	153,011
Debt service:				
Principal retirement	-	80,000	-	80,000
Interest and fiscal charges	-	51,546	-	51,546
Total expenditures	<u>166,466</u>	<u>131,546</u>	<u>153,011</u>	<u>451,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,243</u>	<u>1,404</u>	<u>(150,232)</u>	<u>(112,585)</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>(155,232)</u>	<u>-</u>	<u>155,232</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(118,989)</u>	<u>1,404</u>	<u>5,000</u>	<u>(112,585)</u>
Fund balance at beginning of year	252,601	108,938	-	361,539
Prior period adjustment	<u>(8,717)</u>	<u>(2,284)</u>	<u>-</u>	<u>(11,001)</u>
Fund balance at end of year	<u>\$ 124,895</u>	<u>\$ 108,058</u>	<u>\$ 5,000</u>	<u>\$ 237,953</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types			Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits						
Assets:						
Cash and cash equivalents	\$ 25,991	\$ 67,643	\$ 10,531	\$ -	\$ -	\$ 104,165
Investments	45,962	46,315	-	-	-	92,277
Receivables (net of allowances for uncollectibles):						
Taxes	104,542	145,766	-	-	-	250,308
Interest receivable	483	297	-	-	-	780
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	793,545	-	793,545
Other debits:						
Amount available in debt service funds	-	-	-	-	112,654	112,654
Amount to be provided for retirement of general long-term debt	-	-	-	-	490,345	490,345
Total assets and other debits	\$ 176,978	\$ 260,021	\$ 10,531	\$ 793,545	\$ 602,999	\$ 1,844,074
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 6,249	\$ -	\$ 1,536	\$ -	\$ -	\$ 7,785
Accrued liabilities	398	-	-	-	-	398
Deferred revenues	105,691	147,367	-	-	-	253,058
Capital lease	-	-	-	-	27,999	27,999
General obligation bonds payable	-	-	-	-	575,000	575,000
Total liabilities	112,338	147,367	1,536	-	602,999	864,240
Equity and other credits:						
Investment in general fixed assets	-	-	-	793,545	-	793,545
Fund balances:						
Reserved for debt service	-	112,654	-	-	-	112,654
Unreserved:						
Undesignated	64,640	-	8,995	-	-	73,635
Total equity and other credits	64,640	112,654	8,995	793,545	-	979,834
Total liabilities, equity and other credits	\$ 176,978	\$ 260,021	\$ 10,531	\$ 793,545	\$ 602,999	\$ 1,844,074

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 103,837	\$ 148,851	\$ -	\$ 252,688
Other taxes, penalties and interest	7,939	-	-	7,939
Intergovernmental revenues	5,115	-	-	5,115
Investment income	7,845	11,584	1,288	20,717
Miscellaneous revenues	750	-	-	750
Total revenues	<u>125,486</u>	<u>160,435</u>	<u>1,288</u>	<u>287,209</u>
Expenditures				
Current:				
Public safety	141,851	-	12,514	154,365
Capital outlay	-	-	7,206	7,206
Debt service:				
Principal retirement	-	125,000	-	125,000
Interest and fiscal charges	-	37,748	-	37,748
Total expenditures	<u>141,851</u>	<u>162,748</u>	<u>19,720</u>	<u>324,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,365)</u>	<u>(2,313)</u>	<u>(18,432)</u>	<u>(37,110)</u>
Fund balance at beginning of year	83,129	117,555	27,427	228,111
Prior period adjustment	<u>(2,124)</u>	<u>(2,588)</u>	<u>-</u>	<u>(4,712)</u>
Fund balance at end of year	<u>\$ 64,640</u>	<u>\$ 112,654</u>	<u>\$ 8,995</u>	<u>\$ 186,289</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 65,710	\$ -	\$ -	\$ 65,710
Investments	117,516	-	-	117,516
Receivables (net of allowances for uncollectibles):				
Taxes	140,040	-	-	140,040
Interest receivable	691	-	-	691
Fixed assets (net, where applicable, of accumulated depreciation)	-	378,062	-	378,062
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	267	267
Total assets and other debits	\$ 323,957	\$ 378,062	\$ 267	\$ 702,286
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,275	\$ -	\$ -	\$ 1,275
Accrued liabilities	951	-	-	951
Deferred revenues	153,697	-	-	153,697
Compensated absences payable	-	-	267	267
Total liabilities	155,923	-	267	156,190
Equity and other credits:				
Investment in general fixed assets	-	378,062	-	378,062
Fund balances:	-			
Unreserved:				
Undesignated	168,034	-	-	168,034
Total equity and other credits	168,034	378,062	-	546,096
Total liabilities, equity and other credits	\$ 323,957	\$ 378,062	\$ 267	\$ 702,286

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 145,917
Intergovernmental revenues	39,254
Investment income	<u>11,817</u>
Total revenues	<u>196,988</u>
 Expenditures	
Current:	
Public works	<u>161,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,098</u>
Fund balance at beginning of year	136,531
Prior period adjustment	<u>(3,595)</u>
Fund balance at end of year	<u>\$ 168,034</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 9 OF WARD 2 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 45,104	\$ -	\$ -	\$ 45,104
Investments	53,801	-	-	53,801
Receivables (net of allowances for uncollectibles):				
Taxes	119,087	-	-	119,087
Interest receivable	307	-	-	307
Due from other governmental units	7,929			7,929
Due from primary government	31,498			31,498
Fixed assets (net, where applicable, of accumulated depreciation)	-	150,407	-	150,407
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	14,739	14,739
Total assets and other debits	\$ 257,726	\$ 150,407	\$ 14,739	\$ 422,872
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 49,736	\$ -	\$ -	\$ 49,736
Accrued liabilities	612	-	-	612
Deferred revenues	121,994	-	-	121,994
Capital lease	-	-	13,348	13,348
Compensated absences payable	-	-	1,391	1,391
Total liabilities	172,342	-	14,739	187,081
Equity and other credits:				
Investment in general fixed assets	-	150,407	-	150,407
Fund balances:				
Unreserved:				
Undesignated	85,384	-	-	85,384
Total equity and other credits	85,384	150,407	-	235,791
Total liabilities, equity and other credits	\$ 257,726	\$ 150,407	\$ 14,739	\$ 422,872

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 9 OF WARD 2
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 105,405
Intergovernmental revenues	48,323
Investment income	8,032
Miscellaneous revenue	1,000
Total revenues	162,760
 Expenditures	
Current:	
Public works	140,442
Excess (deficiency) of revenues over (under) expenditures	22,318
Fund balance at beginning of year	65,034
Prior period adjustment	(1,968)
Fund balance at end of year	\$ 85,384

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 40,937	\$ -	\$ -	\$ 40,937
Investments	84,988	-	-	84,988
Receivables (net of allowances for uncollectibles):				
Taxes	224,973	-	-	224,973
Interest receivable	579	-	-	579
Fixed assets (net, where applicable, of accumulated depreciation)	-	362,675	-	362,675
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	8,666	8,666
Total assets and other debits	\$ 351,477	\$ 362,675	\$ 8,666	\$ 722,818
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 7,155	\$ -	\$ -	\$ 7,155
Accrued liabilities	1,498	-	-	1,498
Deferred revenues	229,470	-	-	229,470
Compensated absences payable	-	-	8,666	8,666
Total liabilities	238,123	-	8,666	246,789
Equity and other credits:				
Investment in general fixed assets	-	362,675	-	362,675
Fund balances:				
Unreserved:				
Undesignated	113,354	-	-	113,354
Total equity and other credits	113,354	362,675	-	476,029
Total liabilities, equity and other credits	\$ 351,477	\$ 362,675	\$ 8,666	\$ 722,818

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 224,375
Intergovernmental revenues	38,589
Investment income	10,702
Total revenues	273,666
 Expenditures	
Current:	
Public works	226,803
Excess (deficiency) of revenues over (under) expenditures	46,863
Fund balance at beginning of year	68,690
Prior period adjustment	(2,199)
Fund balance at end of year	\$ 113,354

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 2 OF WARD 7 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 56,194	\$ 34,680	\$ -	\$ -	\$ 90,874
Investments	106,889	630	-	-	107,519
Receivables (net of allowances for uncollectibles):					
Taxes	124,393	-	-	-	124,393
Interest receivable	545	6	-	-	551
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	343,713	-	343,713
Other debits:					
Amount available in debt service funds	-	-	-	10,000	10,000
Amount to be provided for retirement of general long-term debt	-	-	-	808	808
Total assets and other debits	<u>\$ 288,021</u>	<u>\$ 35,316</u>	<u>\$ 343,713</u>	<u>\$ 10,808</u>	<u>\$ 677,858</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 12,328	\$ -	\$ -	\$ -	\$ 12,328
Accrued liabilities	372	-	-	-	372
Deferred revenues	126,976	-	-	-	126,976
General obligation bonds payable	-	-	-	10,000	10,000
Compensated absences payable	-	-	-	808	808
Total liabilities	<u>139,676</u>	<u>-</u>	<u>-</u>	<u>10,808</u>	<u>150,484</u>
Equity and other credits:					
Investment in general fixed assets	-	-	343,713	-	343,713
Fund balances:					
Reserved for debt service	-	35,316	-	-	35,316
Unreserved:					
Undesignated	148,345	-	-	-	148,345
Total equity and other credits	<u>148,345</u>	<u>35,316</u>	<u>343,713</u>	<u>-</u>	<u>527,374</u>
Total liabilities, equity and other credits	<u>\$ 288,021</u>	<u>\$ 35,316</u>	<u>\$ 343,713</u>	<u>\$ 10,808</u>	<u>\$ 677,858</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 2 OF WARD 7 - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 125,330	\$ 12	\$ 125,342
Intergovernmental revenues	6,950	-	6,950
Investment income	9,722	2,856	12,578
Total revenues	<u>142,002</u>	<u>2,868</u>	<u>144,870</u>
Expenditures			
Current:			
Public works	77,480	-	77,480
Debt service:			
Principal retirement	-	10,000	10,000
Interest and fiscal charges	-	2,053	2,053
Total expenditures	<u>77,480</u>	<u>12,053</u>	<u>89,533</u>
Excess (deficiency) of revenues over (under) expenditures	<u>64,522</u>	<u>(9,185)</u>	<u>55,337</u>
Fund balance at beginning of year	86,270	45,132	131,402
Prior period adjustment	<u>(2,447)</u>	<u>(631)</u>	<u>(3,078)</u>
Fund balance at end of year	<u>\$ 148,345</u>	<u>\$ 35,316</u>	<u>\$ 183,661</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 7 OF WARD 8 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 26,077	\$ -	\$ -	\$ 26,077
Investments	125,894	-	-	125,894
Receivables (net of allowances for uncollectibles):				
Taxes	210,227	-	-	210,227
Interest receivable	680	-	-	680
Fixed assets (net, where applicable, of accumulated depreciation)	-	280,836	-	280,836
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	100,091	100,091
Total assets and other debits	\$ 362,878	\$ 280,836	\$ 100,091	\$ 743,805
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 8,202	\$ -	\$ -	\$ 8,202
Accrued liabilities	865	-	-	865
Deferred revenues	213,717	-	-	213,717
Capital lease	-	-	100,091	100,091
Retainage payable	1,129	-	-	1,129
Total liabilities	223,913	-	100,091	324,004
Equity and other credits:				
Investment in general fixed assets	-	280,836	-	280,836
Fund balances:				
Reserved for debt service	-	-	-	-
Unreserved:				
Undesignated	138,965	-	-	138,965
Total equity and other credits	138,965	280,836	-	419,801
Total liabilities, equity and other credits	\$ 362,878	\$ 280,836	\$ 100,091	\$ 743,805

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 7 OF WARD 8
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 216,296
Intergovernmental revenues	3,197
Investment income	12,123
Total revenues	231,616
 Expenditures	
Current:	
Public works	195,431
Excess (deficiency) of revenues over (under) expenditures	36,185
Fund balance at beginning of year	105,345
Prior period adjustment	(2,565)
Fund balance at end of year	\$ 138,965

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Types			Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits						
Assets:						
Cash and cash equivalents	\$ 76,849	\$ 9,474	\$ 634,687	\$ -	\$ -	\$ 721,010
Investments	1,352,263	-	-	-	-	1,352,263
Receivables (net of allowances for uncollectibles):						
Interest receivable	7,076	-	-	-	-	7,076
Deferred charge	30,078	-	-	-	-	30,078
Other receivables	4,029	-	-	-	-	4,029
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	694,226	-	694,226
Other debits:						
Amount available in debt service funds	-	-	-	-	9,474	9,474
Amount to be provided for retirement of general long-term debt	-	-	-	-	522,581	522,581
Total assets and other debits	\$ 1,470,295	\$ 9,474	\$ 634,687	\$ 694,226	\$ 532,055	\$ 3,340,737
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 35,915	\$ -	\$ -	\$ -	\$ -	\$ 35,915
Accrued liabilities	5,472	-	-	-	-	5,472
Notes payable	-	-	-	-	525,000	525,000
Compensated absences payable	-	-	-	-	7,055	7,055
Total liabilities	41,387	-	-	-	532,055	573,442
Equity and other credits:						
Investment in general fixed assets	-	-	-	694,226	-	694,226
Fund balances:						
Reserved for debt service	-	9,474	-	-	-	9,474
Unreserved:						
Undesignated	1,428,908	-	634,687	-	-	2,063,595
Total equity and other credits	1,428,908	9,474	634,687	694,226	-	2,767,295
Total liabilities, equity and other credits	\$ 1,470,295	\$ 9,474	\$ 634,687	\$ 694,226	\$ 532,055	\$ 3,340,737

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH COMMUNICATIONS DISTRICT - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Charges for services	\$ 1,231,541	\$ -	\$ -	\$ 1,231,541
Investment income	81,569	1,242	32,507	115,318
Miscellaneous revenues	210	-	-	210
Total revenues	<u>1,313,320</u>	<u>1,242</u>	<u>32,507</u>	<u>1,347,069</u>
Expenditures				
Current:				
Public safety	828,593	-	77	828,670
Capital outlay	144,129	-	-	144,129
Debt service:				
Principal retirement	-	75,000	-	75,000
Interest and fiscal charges	-	27,113	-	27,113
Total expenditures	<u>972,722</u>	<u>102,113</u>	<u>77</u>	<u>1,074,912</u>
Excess (deficiency) of revenues over (under) expenditures	<u>340,598</u>	<u>(100,871)</u>	<u>32,430</u>	<u>272,157</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>(110,345)</u>	<u>110,345</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	230,253	9,474	32,430	272,157
Fund balance at beginning of year	1,245,002	-	602,257	1,847,259
Prior period adjustment	<u>(46,347)</u>	<u>-</u>	<u>-</u>	<u>(46,347)</u>
Fund balance at end of year	<u>\$ 1,428,908</u>	<u>\$ 9,474</u>	<u>\$ 634,687</u>	<u>\$ 2,073,069</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 78,475	\$ -	\$ -	\$ 78,475
Investments	380,461	-	-	380,461
Receivables (net of allowances for uncollectibles):				
Taxes	1,147,129	-	-	1,147,129
Interest receivable	2,796	-	-	2,796
Due from other governmental units	375	-	-	375
Fixed assets (net, where applicable, of accumulated depreciation)	-	4,729,336	-	4,729,336
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	9,032	9,032
Total assets and other debits	\$ 1,609,236	\$ 4,729,336	\$ 9,032	\$ 6,347,604
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 10,519	\$ -	\$ -	\$ 10,519
Accrued liabilities	5,432	-	-	5,432
Deferred revenues	1,163,059	-	-	1,163,059
Compensated absences payable	-	-	9,032	9,032
Total liabilities	1,179,010	-	9,032	1,188,042
Equity and other credits:				
Investment in general fixed assets	-	4,729,336	-	4,729,336
Fund balances:				
Unreserved:				
Undesignated	430,226	-	-	430,226
Total equity and other credits	430,226	4,729,336	-	5,159,562
Total liabilities, equity and other credits	\$ 1,609,236	\$ 4,729,336	\$ 9,032	\$ 6,347,604

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 1,144,680
Intergovernmental revenues	6,625
Charges for services	28,992
Investment income	47,514
Miscellaneous revenues	13,175
Total revenues	1,240,986
 Expenditures	
Current:	
Culture and recreation	745,255
Capital outlay	430,150
Total expenditures	1,175,405
Excess (deficiency) of revenues over (under) expenditures	65,581
Fund balance at beginning of year	373,634
Prior period adjustment	(8,989)
Fund balance at end of year	\$ 430,226

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 5 OF WARD 5 - Discretely
Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	General Fund	General Fixed Assets Account Group	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 10,126	\$ -	\$ 10,126
Investments	-	-	-
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	-	-	-
Due from other governmental units	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	-	14,474	14,474
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets and other debits	<u>\$ 10,126</u>	<u>\$ 14,474</u>	<u>\$ 24,600</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 17	\$ -	\$ 17
Accrued liabilities	-	-	-
Deferred revenues	-	-	-
Compensated absences payable	-	-	-
Total liabilities	<u>17</u>	<u>-</u>	<u>17</u>
Equity and other credits:			
Investment in general fixed assets	-	14,474	14,474
Fund balances:			
Unreserved:			
Undesignated	10,109	-	10,109
Total equity and other credits	<u>10,109</u>	<u>14,474</u>	<u>24,583</u>
Total liabilities, equity and other credits	<u>\$ 10,126</u>	<u>\$ 14,474</u>	<u>\$ 24,600</u>

CALCASIEU PARISH POLICE JURY
 COMMUNITY AND PLAYGROUND DISTRICT NO. 5 OF WARD 5
 Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Intergovernmental revenues	\$ 11,250
Investment income	338
Miscellaneous revenues	3,780
Total revenues	15,368
 Expenditures	
Current:	
Culture and recreation	12,386
 Excess (deficiency) of revenues over (under) expenditures	 2,982
 Fund balance at beginning of year	 7,043
Prior period adjustment	84
 Fund balance at end of year	 \$ 10,109

CALCASIEU PARISH POLICE JURY
SEWER DISTRICT NO. 12 OF WARD 4 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

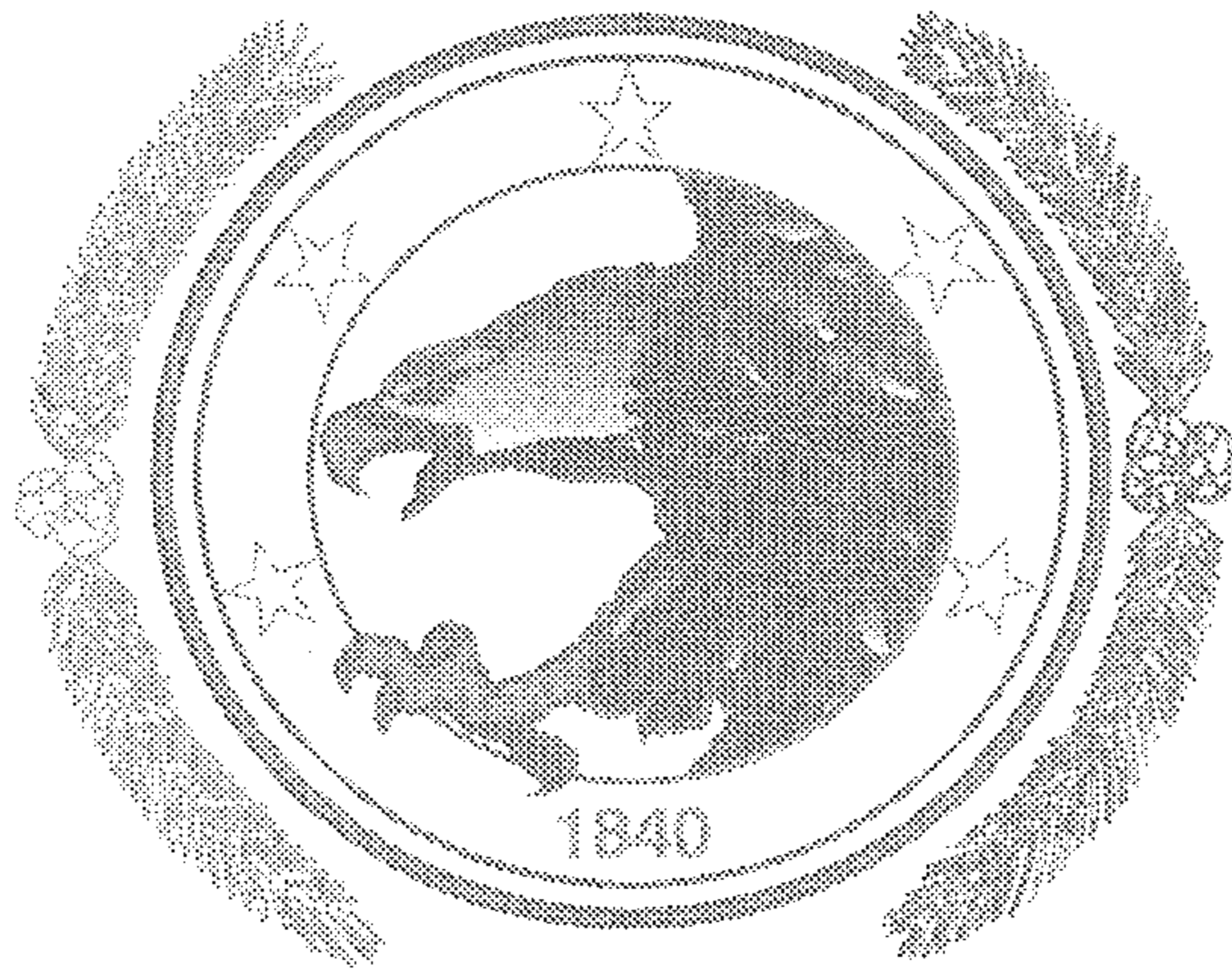
	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Total</u>
	<u>Debt Service</u> <u>Fund</u>	<u>General</u> <u>Long Term Debt</u> <u>Account Group</u>	<u>(Memorandum</u> <u>Only)</u>
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 15,279	\$ -	\$ 15,279
Investments	2,262	-	2,262
Receivables (net of allowances for uncollectibles):			
Special assessments	39,533	-	39,533
Interest receivable	12	-	12
Due from other governmental units	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-
Other debits:			
Amount available in debt service funds	-	9,391	9,391
Amount to be provided for retirement of general long-term debt	-	22,409	22,409
Total assets and other debits	<u>\$ 57,086</u>	<u>\$ 31,800</u>	<u>\$ 88,886</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 8,162	\$ -	\$ 8,162
Deferred income	33,139	-	33,139
Special assessment debt	-	31,800	31,800
Total liabilities	<u>41,301</u>	<u>31,800</u>	<u>73,101</u>
Equity and other credits:			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved for debt service	-	-	-
Unreserved:			
Undesignated	15,785	-	15,785
Total equity and other credits	<u>15,785</u>	<u>-</u>	<u>15,785</u>
Total liabilities, equity and other credits	<u>\$ 57,086</u>	<u>\$ 31,800</u>	<u>\$ 88,886</u>

CALCASIEU PARISH POLICE JURY
SEWER DISTRICT NO. 12 OF WARD 4 -
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1997

	General Fund
Revenues:	
Special assessments levied	\$ 13,134
Interest received on assessments	5,189
Investment income	1,396
Miscellaneous revenues	-
Total revenues	19,719
Expenditures	
Current:	
Finance and administrative	9,165
Debt service:	
Principal retirement	31,800
Interest and fiscal charges	4,293
Total expenditures	45,258
Excess (deficiency) of revenues over (under) expenditures	(25,539)
Fund balance at beginning of year	41,871
Prior period adjustment	(547)
Fund balance at end of year	\$ 15,785



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

Calcasieu Parish Police Jury
 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>
1997	\$7,349,223	\$4,974,854	\$13,269,338	\$7,441,995	\$394,023
1996	6,577,240	4,486,336	10,945,803	6,464,883	400,249
1995	6,291,550	4,365,599	9,772,153	7,308,146	341,966
1994	4,988,974	4,106,158	10,289,148	7,841,608	328,489
1993	4,845,455	3,898,935	9,456,418	7,473,643	322,820
1992	4,797,458	3,525,798	8,165,784	8,165,453	338,078
1991	4,848,566	3,274,899	13,390,132	7,397,029	302,421
1990	4,355,550	2,842,160	10,081,818	7,982,833	309,689
1989	4,145,948	1,987,860	8,364,332	7,503,687	311,110
1988	3,813,057	2,003,554	7,816,753	7,060,174	657,270

(1) Includes General, Special Revenue, and Debt Service Funds,
 excluding capital outlay expenditures.

Table 1

Economic Development & Assistance	Debt Service	Miscellaneous	Total
\$3,008,369	\$4,793,072	\$177,735	\$41,408,609
3,119,609	3,167,809	160,113	35,322,042
3,336,200	1,360,651	150,634	32,926,899
3,413,871	1,265,579	135,121	32,368,948
2,818,069	769,547	396,306	29,981,193
2,814,828	834,835	651,703	29,293,937
3,334,600	974,724	461,055	33,983,426
2,954,821	1,019,630	316,678	29,863,179
2,366,957	1,045,441	226,382	25,951,717
2,052,702	1,038,032	54,713	24,496,255

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 and Forfeitures</u>
1997	\$32,646,075	\$1,196,113	\$12,656,298	\$1,679,519	\$1,213,900
1996	34,783,183	1,226,155	11,095,401	1,516,221	1,167,406
1995	29,703,090	1,075,284	11,966,007	1,381,526	1,256,786
1994	25,684,813	1,031,753	12,137,619	1,730,815	2,280,542
1993	23,194,446	928,931	11,319,884	1,196,528	981,196
1992	20,559,172	870,715	12,084,864	902,149	1,512,842
1991	19,520,484	788,781	11,883,367	831,162	969,893
1990	18,872,099	741,699	11,604,727	260,061	783,449
1989	17,710,177	493,801	9,897,374	465,356	706,926
1988	19,663,307	552,942	9,051,511	348,199	933,945

(1) Includes General, Special Revenue, and Debt Service Funds.

Table 2

<u>Interest</u>	<u>Gaming Revenues</u>	<u>Miscellaneous Revenues</u>	<u>Total</u>
\$4,579,520	\$5,334,980	\$1,220,408	\$60,526,813
3,682,009	4,892,047	1,107,453	59,469,875
2,767,159	3,113,956	1,066,027	52,329,835
1,976,685	698,699	1,716,386	47,257,312
1,691,174	348,463	2,145,628	41,806,250
1,948,686	--	1,183,377	39,061,805
2,094,283	--	1,578,022	37,665,992
2,130,906	--	1,476,103	35,869,044
1,757,054	--	1,537,196	32,567,884
1,082,335	--	1,197,801	32,830,040

Table 2A

Calcasieu Parish Police Jury
 General Fund Tax Revenues by Source (1)
 Last Ten Fiscal Years
 (Unaudited)

Year	General Property Taxes	Sales Tax	Other Taxes	Total
1997	\$15,666,826	\$16,699,619	\$279,630	\$32,646,075
1996	14,554,197	19,943,643	285,343	34,783,183
1995	14,321,913	15,138,670	242,507	29,703,090
1994	12,222,407	13,216,870	245,536	25,684,813
1993	10,859,963	12,121,374	213,109	23,194,446
1992	10,101,776	10,271,272	186,124	20,559,172
1991	9,721,458	9,620,187	178,839	19,520,484
1990	9,472,078	9,265,905	134,116	18,872,099
1989	10,400,618	7,203,117	106,442	17,710,177
1988	13,424,930	6,174,413	63,964	19,663,307

(1) Includes General, Special Revenue, and Debt Service Funds

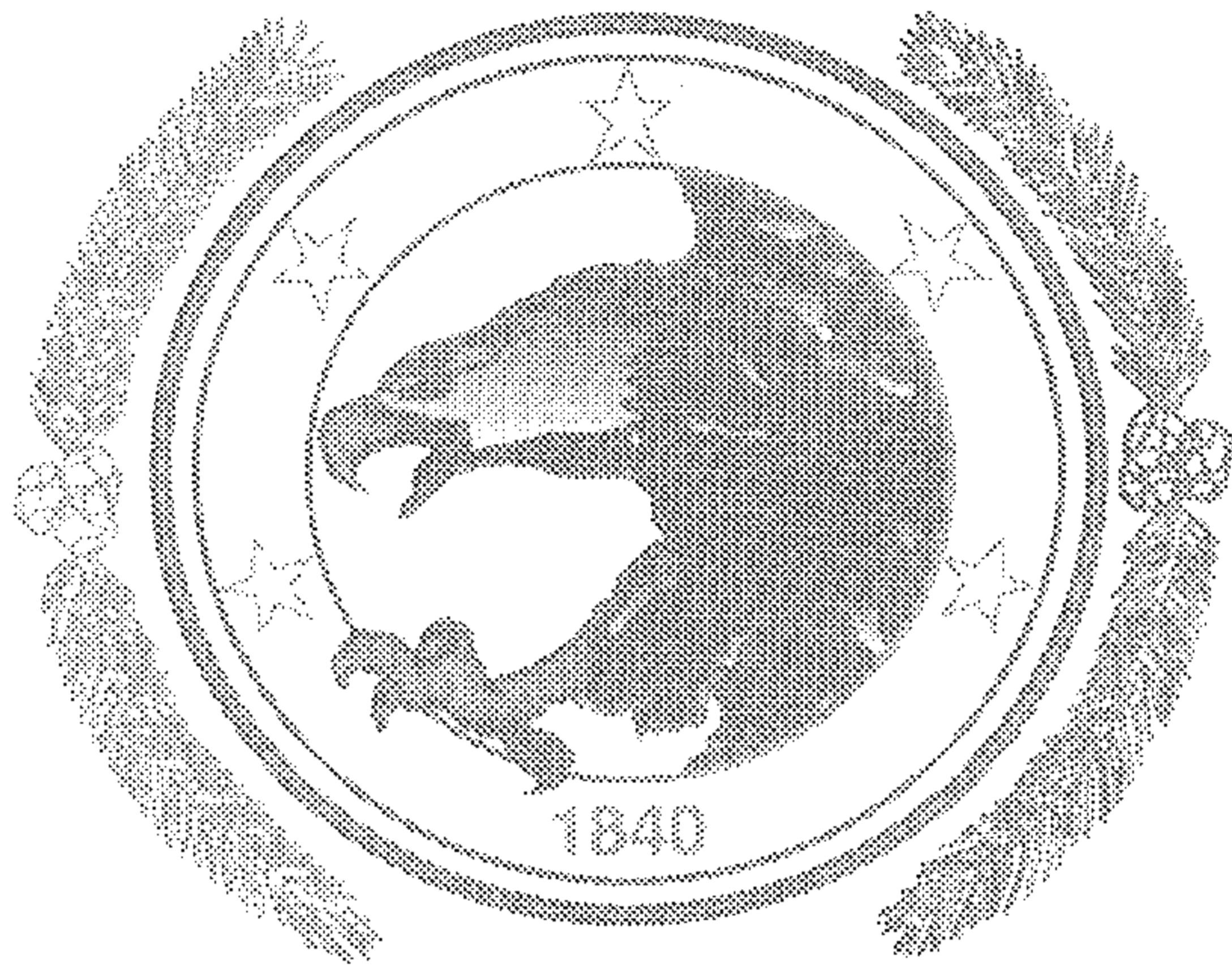
(2) First year of tax

Table 3

Calcasieu Parish Police Jury
Ad Valorem Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Levy</u>	<u>Supple- mental</u>	<u>Reductions</u>	<u>Adjusted Levy</u>	<u>Unpaid</u>	<u>Collected</u>	<u>Percent Collected</u>
1997	\$16,999,410	\$70,617	\$251,082	\$16,818,945	\$119,176	\$16,699,769	99.29%
1996	15,824,307	50,811	421,529	15,453,589	131,012	15,322,577	99.15%
1995	14,384,565	54,255	130,384	14,308,436	61,391	14,247,045	99.57%
1994	14,230,733	52,391	227,364	14,055,760	38,357	14,017,403	99.73%
1993	11,015,745	22,647	214,537	10,823,855	34,648	10,789,207	99.68%
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%

- (1) *Supplemental* represents additions to the original tax rolls.
- (2) *Reductions* represents reduced assessments.
- (3) *Unpaid* represents bankruptcy, adjudicated, and uncollectible amounts.
- (4) The *collected* amount will differ from revenue reported for that year because of the year in which paid under protest amounts were remitted to the Police Jury.



Calcasieu Parish Police Jury
 Assessed and Estimated Value of Taxable Property
 Last Ten Fiscal Years
 (Unaudited)

<u>Year</u>	<u>Net Assessed Value</u>	<u>Total Estimated Actual Value</u>	<u>Ratio of Net Assessed to Estimated Actual Value</u>
1997	\$1,026,002,840	\$10,260,028,400	10%
1996	1,000,017,630	10,000,176,300	10%
1995	890,082,560	8,900,825,600	10%
1994	876,001,840	8,760,018,400	10%
1993	823,978,920	8,239,789,200	10%
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%

Calcasieu Parish Police Jury
Property Tax Millage Rates - Direct and Overlapping Governments (1)
(Per \$1,000 of Assesed Value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection
1997	25.09	261.93	5.87	14.88	150.74
1996	27.06	290.63	6.52	13.88	137.54
1995	27.44	327.23	7.02	13.15	174.42
1994	25.94	346.03	7.12	12.15	171.57
1993	26.64	354.73	7.32	15.65	172.71
1992	28.66	333.05	7.37	14.54	168.78
1991	29.71	301.45	6.87	14.54	160.11
1990	24.97	303.95	7.07	14.54	161.26
1989	47.41	317.15	2.58	14.54	156.55
1988	43.41	200.11	2.58	13.45	136.80

(1) Information obtained from Property Tax Rolls, except for Cities information which was obtained from city governments.

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

Table 5

Gravity Drainage	Community Centers	Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
63.76	50.41	11.45	70.78	63.81	9.93	728.65
63.76	47.51	5.75	87.85	61.77	8.16	750.43
67.95	44.29	5.95	108.86	61.89	8.31	846.51
68.15	49.13	5.95	105.40	62.56	9.81	863.81
68.72	49.13	5.95	118.35	60.57	7.34	887.11
61.68	42.18	5.60	116.61	60.57	6.83	845.87
61.68	32.18	8.48	125.75	60.42	6.83	808.02
65.87	29.57	8.82	112.40	54.66	6.75	789.86
54.87	35.98	9.14	122.60	61.22	6.83	828.87
53.45	33.94	8.35	100.12	81.15	26.24	699.60

Table 6

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 1997
(Unaudited)

Taxpayer	Type of Business	1997 Assessed Valuation	Percentage of Total Assessed Valuation
Entergy Gulf States Inc.	Utility	60,913,400	5.94%
Conoco, Inc.	Refinery	44,300,630	4.32%
PPG Industries, Inc.	Chemical Plant	33,400,090	3.26%
Condea Vista Company	Chemical Plant	22,867,590	2.23%
Citgo Petroleum Corporation	Refinery	20,792,620	2.03%
Bellsouth Telecommunication	Utility	18,747,100	1.83%
Montell USA Inc.	Chemical Plant	13,211,990	1.29%
Players Lake Charles Inc.	Gaming	12,570,800	1.23%
Arco Chemical Co.	Chemical Plant	11,251,430	1.10%
Colonial Pipeline Co.	Transportation	8,257,530	0.80%
Total for principal taxpayers		246,313,180	24.01%
Total for all other taxpayers		<u>779,689,660</u>	<u>75.99%</u>
Total for all taxpayers		<u>\$1,026,002,840</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>
1997	\$102,310	\$139,091
1996	89,312	102,738
1995	72,590	78,618
1994	159,896	160,320
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

Table 8

Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 1997
(Unaudited)

Assessed Valuations:		
Assessed value		\$728,362,470
Add back: exempt property		<u>297,640,370</u>
Total assessed value		<u>\$1,026,002,840</u>
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		\$102,600,284
Debt applicable to limitation:		
Total bonded debt	\$19,124,537	
Less: Special assessment bonds	(267,804)	
Revenue bonds	(18,830,000)	
Amount available for repayment of general obligation bonds	<u>0</u>	
Total debt applicable to limitation		<u>26,733</u>
Legal Debt Margin		<u>\$102,573,551</u>

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>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 Bonded to Assessed Debt Value</u>	<u>Net Bonded Debt Per Capita</u>
1997	180,200	\$1,026,002,840	\$26,733	\$0	\$26,733	0.00%	\$0
1996	176,100	1,000,017,630	30,719	0	30,719	0.00%	0
1995	174,000	890,082,560	34,314	0	34,314	0.00%	0
1994	172,200	876,001,840	37,597	0	37,597	0.00%	0
1993	171,900	823,978,820	40,567	0	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

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>
1997	\$3,846,252	\$946,820	\$4,793,072	\$41,408,609	11.58%
1996	2,116,117	1,051,692	3,167,809	35,322,042	8.97%
1995	159,600	1,201,051	1,360,651	32,926,899	4.13%
1994	335,398	930,181	1,265,579	32,368,948	3.91%
1993	643,069	119,255	762,324	29,981,193	2.54%
1992	700,408	124,798	825,206	29,293,937	2.82%
1991	806,883	167,891	974,774	33,983,426	2.87%
1990	812,048	207,581	1,019,629	29,863,179	3.41%
1989	856,452	240,797	1,097,249	25,951,717	4.23%
1988	818,119	270,153	1,088,272	24,496,255	4.44%

(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, 1997
 (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	\$26,733	100%	\$26,733
Calcasieu Parish Police Jury Discrete Component Units	20,552,293	100%	20,552,293
Calcasieu Parish School Board	72,872,242	100%	72,872,242
Cities	<u>12,492,030</u>	100%	<u>12,492,030</u>
Total	<u>\$105,943,298</u>		<u>\$105,943,298</u>

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

Table 12

Calcasieu Parish Police Jury
Demographic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Per Capita Income	Median Age	Number of School Age Children	Public School Enrollment	Unemployment Rate
1997	180,200	\$20,690	35	36,875	33,608	5.60
1996	176,100	20,690	35	37,034	33,805	6.30
1995	174,000	18,079	33	36,226	33,222	6.20
1994	172,200	13,656	32	36,806	33,740	7.40
1993	171,900	11,416	32	36,532	33,384	7.90
1992	169,644	11,233	32	36,845	32,833	8.60
1991	168,134	9,554	30	36,042	32,443	8.60
1990	173,500	12,461	30	34,811	32,092	7.00
1989	170,566	9,594	31	34,870	31,909	7.10
1988	171,032	10,792	30	35,440	32,700	9.90

(1) Census information for *Population, Per Capita Income, Median Age* and *Unemployment Rate* was obtained from the local Chamber of Commerce.

(2) Information for *No. of School Age Children* and *Public School Enrollment* was obtained from the Calcasieu Parish Schools Membership Report (end of school term)

Table 13

Calcasieu Parish Police Jury
 Property Value, Construction and Bank Deposits
 Last Ten Years
 (Unaudited)

Fiscal Year	Commercial Construction		Residential Construction		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
1997	63	5,585,700	497	44,697,524	\$1,619,879,000	\$7,283,624,700
1996	107	180,803,797	714	65,185,796	1,647,834,000	7,071,402,800
1995	132	21,029,406	603	48,088,717	1,395,149,000	6,299,947,700
1994	148	20,533,093	574	46,112,080	1,369,000,000	6,221,088,200
1993	132	16,196,766	504	39,590,844	1,331,842,000	5,746,649,200
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

(1) Information for *Commercial Construction* and *Residential Construction* provided by the Parish Planning and Development Office

(2) *Bank Deposits* includes all five banks in the City of Lake Charles

(3) Information for *Property Values* provided by the Calcasieu Parish Tax Assessor

Calcasieu Parish Police Jury
 Miscellaneous Statistical Data
 December 31, 1997
 (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	899
Miles of parish roads:	
Paved road miles	955
Unpaved road miles	236
Total road miles	1,191
Number of bridges (estimate)	175
Parks and recreation:	
Number of parks	13
Park acreage (estimate)	213
Number of boat launching ramps	19
Public libraries:	
Number of library branches	14
Number of books	348,329
Annual circulation	1,060,308

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CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 1997

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING 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 financial statements of Calcasieu Parish Police Jury as of and for the year ended December 31, 1997, and have issued our report thereon dated July 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 5, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. Our report on the financial statements also included two explanatory paragraphs which described (1) the implementation of new accounting standards and change in method of recording of certain revenue and expense categories and (2) the delinquency of principal and interest payments for certain discretely presented component units.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying Schedule 2b as items 97-7 through 97-10.

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Calcasieu Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the Schedule 2b as items 97-1 to 97-6.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 97-1 and 97-2 to be material weaknesses.

This report is intended for the information of the members of the Police Jury, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Gus Schram & Co., Ltd.

July 28, 1998



GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

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

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

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (or in the grant documents) that are applicable to each of its major federal programs for the year ended December 31, 1997. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 2a). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's general purpose financial statements include the operations of certain discretely presented component units disclosed in Schedule 5 which received \$1,377,793 in federal awards, which is not included in the schedule, during the year ended December 31, 1997. Our audit described below, did not include the operations of these two component units since the entities engaged other auditors to perform and audit their financial statements in accordance with OMB Circular A-133. Also listed in Schedule 5 are component units whose financial statements were audited by other auditors but were not required to have an audit conducted in accordance with OMB Circular A-133. Any federal awards received by component units not subject to OMB Circular A-133 are listed in the Police Jury's Schedule of Expenditures of Federal Awards.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred.

An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Police Jury's compliance with those requirements.

As described in Schedule 2c as items 97-14 to 97-15, the Calcasieu Parish Police Jury did not comply with requirements regarding reporting and eligibility requirements that are applicable to its U.S. Department of Housing and Urban Development's Housing Assistance Program (Section 8). Compliance with such requirements is necessary, in our opinion, for the Calcasieu Parish Police Jury to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

Internal Control Over Compliance

The management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Calcasieu Parish Police Jury's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Schedule 2c as items 97-11 to 97-13.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of

the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 97-11 and 97-12 of Schedule 2c to be material weaknesses.

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1997, and have issued our report thereon dated July 28, 1998. 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 expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of the members of the Police Jury, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Gus Schram & Co. Ltd.

August 11, 1998

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 1997

<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, 1997 (Note C)</u>
<u>U.S. Dept. of Agriculture Day Care Program (Note H) (LA Dept. of Education)</u>	10.558	72-6000234	\$ 132,113
Food Stamp Program	10.551	(Note B)	10,865,293
Food Stamp Administrative Reimbursement (Note G) (LA Dept. of Social Services)	10.561	72-6000234	86,922
Louisiana Job Employment Training (Notes C and R) (LA Dept. of Social Services) (Project No. 3556133)	10.561	72-6000234	281,158
Temporary Emergency Food Assistance (Note D) (LA Dept. of Agriculture)	10.568	72-6000234	7,486 25,596
National School Lunch/ School Breakfast (Note N) (LA Dept. of Education)	10.553/ 10.555	72-6000234	37,370
<u>U.S. Dept. of Energy Weatherization (Note P) (LA Dept. of Social Services)</u>	81.042	72-6000234	120,893
<u>U.S. Dept. of Housing and Urban Development Housing Assistance Program (Section 8) (Note S)</u>	14.855 14.856 14.857	(Note A)	455,209 184,845 1,189,414

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, 1997 (Note C)</u>
Community Development Block Grant Program (LA Division of Admini- stration, Community Development Section) CDBG (Contract 101-6044) (Note K)	14.228	72-6000234	151,957
Small Cities Health and Safety Rehabilitation Grant (HOME Funds) LA Housing Finance Agency	14.228	Not Available	9,680
<u>U.S. Dept. of Labor</u> Job Training Partnership Act (Note Q) (LA Dept. of Labor)	17.246	72-6000234	2,996,014
8% Drawdowns (Note Q) (LA Dept. of Education)	17.250	Not Available	80,480
One Stop Service Center (LA Dept. of Labor)	17.207	Not Available	182,149
School to Work Grant	84.278E	Not Available	72,827
<u>U.S. Dept. of Health and Human Services</u> Community Services Block Grant (Note E) (LA Dept. of Labor)	13.792	72-6000234	392,727
Low-Income Home Energy Assistance Block Grant (Note I) (LA Dept. of Social Services)	13.789	72-6000234	282,451

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, 1997 (Note C)</u>
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program			
(EMA Claims) (Note U)	83.516	72-6000234	43,981
(FY 97 EMA 1169)	83.516	72-6000234	267,117
<u>U.S. Action (Corporation for National Service)</u> Retired Senior Volunteer Program (RSVP)			
	94.002	72-6000234	30,874
<u>U.S. Dept. of Justice</u> Juvenile Justice (LA Commission on Law Enforcement)			
Pre-Trial Intervention Case Management Grant			
(Note L) (B95-6-017)	16.579	72-6000234	34,647
(B96-6-003)	16.579	72-6000234	36,779
Family Strengthening (Note O)			
(96-J6-J3-00236)	16.540	72-6000234	16,765
(95-J6-J3-00230)	16.540	72-6000234	1,634
(96-J6-J3-00211)	16.540	72-6000234	6,541
(97-J6-J3-00001)	16.540	72-6000234	19,622
Data Collection/System Upgrade (Note V)			
(J95-8-013)	16.540	72-6000234	7,000
Other Training			
(J95-8-012)	16.540	72-6000234	28,985
Child Abuse Counseling			
(97-C6-V3-0345)	16.575	72-6000234	11,876

<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, 1997 (Note C)</u>
<u>U.S. Dept. of Justice</u>			
(LA Commission on Law Enforcement)			
Juvenile Community Service Program (SW LA Safety Council) (J94-JB-J3-0250)	16.540	72-0506995	15,846
Local Law Enforcement Block Grants Program (96-LB-YX-0874)	16.592	72-6000234	115,690
<u>U.S. Department of Commerce</u>			
National Oceanic & Atmospheric Administration			
Coastal Zone Management (through the Louisiana Department of Natural Resources) (Note F) Project 25102-96-07	11.419	72-6000234	<u>14,133</u>
Calcasieu Parish Police Jury Primary Government Totals			<u>\$18,206,074</u>

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, 1997 (Note C)</u>
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The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:

Waterworks District No. 5 of Ward 3

<u>U.S. Department of Agriculture</u> Water and Waste Disposal Systems for Rural Communities Loan Program (Note T)	10.418	Not Applicable	402,858
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Fire Protection District No. 2 of Ward 3

<u>U.S. Department of Agriculture</u> Rural Community Fire Protection Program (LA Dept. of Agriculture)	10.664	Not Available	487
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Calcasieu Parish Library Board

<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness) Disaster Assistance Program	83.516	72-6000234	18,448
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Fire Protection District No. 1 of 1

<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness) Disaster Assistance Program	83.516	Not Available	3,091
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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, 1997 (Note C)</u>
Fire Protection District No. 1 of Ward 6			
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program	83.516	Not Available	8,444
Fire Protection District No. 2 of Ward 4			
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program	83.516	Not Available	3,262
<u>U.S. Department of Agriculture</u> Rural Community Fire Protection Program (LA Dept. of Agriculture)			
	10.664	Not Available	487
Sulphur Parks and Recreation			
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program	83.516	Not Available	5,837
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	<u>235,406</u>
Total Component Unit Assistance			\$ <u>678,320</u>

Schedule 1

Note A: Scope of Audit - The audit was performed pursuant to the Single Audit Act of 1996 and OMB Circular A-133.

Summary of Significant Accounting Policies - The above statement of expenditures of federal awards has been prepared on the modified accrual basis of accounting used by the Police Jury in preparation of the financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: These values were not received in cash. This amount represents the food stamp coupon value issued in 1997 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. This activity was converted to electronic media in 1997 and discontinued at the end of the year. The following additional information is provided with respect to the values reported above.

Beginning coupon inventory (January 1, 1997)	\$ 4,146,824
Plus: Coupons received (net of transfers)	6,946,219
Less: Coupons transferred out	227,750
Less: Coupons distributed	<u>10,865,293</u>
Ending Coupon Inventory (December 31, 1997)	\$ <u>-0-</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 and Public Works Special Revenue 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 1997 (\$25,596) is not reported in the general ledger of the Police Jury.

Note E: The Police Jury received \$379,151 for the Regular and Homeless Grants. A receivable of \$22,552 was accrued in 1997. The 1996 receivable of \$8,976 was reversed.

Note F: The Police Jury received \$14,133 in revenue from the Coastal Zone Management Grant in 1996.

Schedule 1

Note G: The Police Jury received in cash \$91,088. A reversal of December, 1996 accounts receivable of \$14,415, and an accrual of \$10,249 for December, 1997 accounts receivable were also made. Monthly report totals approved by the State were \$88,621 for the year. However, \$1,699 was deducted from that amount for various reasons by the State.

Note H: The Police Jury received \$144,232 in cash for the Child Care Program. Revenue reported on the financial statements was \$132,113 after 1997 revenue accruals of \$8,588 and reversals of 1996 revenue in the amount of \$20,707. An additional \$1,300 was received as a reimbursement of prior year audit costs. This amount is not included in this schedule.

Note I: The Police Jury received LIHEAP funds in the amount of \$285,401. A receivable for 1996 of \$7,838 was reversed while \$4,888 was accrued in 1997.

Note J: Not Utilized.

Note K: Total reimbursements of \$170,541 were received for the Community Development Block Grant. A 1996 receivable of \$18,584 was reversed for amounts recognized in 1996.

Note L: On the 1995 grant the Police Jury received \$71,130 for this grant in 1997, while the receivable of \$36,483 was reversed. The 1996 grant had receipts of \$19,338 in 1997 and a receivable of \$17,441 for 1997.

Note M: Not Utilized.

Note N: The Police Jury received \$36,825 during 1997. An additional accrual of \$6,524 was made for 1997 and a reversal of 1996 receivable of \$5,979.

Note O: The Police Jury received \$51,212 from the Family Strengthening grants in 1997. A receivable of \$11,337 was recorded while the 1996 receivable of \$17,987 was reversed.

Note P: The Police Jury received \$66,390 from the Office of Community Services during 1997. An accrual of \$54,503 was made for amounts accrued at the end of 1997.

Note Q: The Police Jury received \$2,865,201 in 1997 for JTPA activities. An additional \$240,813 was accrued as a receivable in 1997 to recognize the revenue in the same period as the accrued expenditures. \$110,000 was reversed for 1996 accruals. The funds include Titles II-A, II-B, II-C, and III-F, and 5% funds. One Stop Service funds and School to Work funds are reported separately on this schedule. The 8% drawdowns that were received in 1997 were \$80,480.

Schedule 1

Note R: The Police Jury received \$256,109 in revenue from the LAJET program. An additional \$44,738 was set up as a receivable at the end of 1997 and \$19,689 in receipts was reversed for the 1996 receivable previously set up.

Note S: The Police Jury received \$1,486,489 in cash, after reductions of \$1,360,534 for a 1996 payable amount to the grantor. A current year payable of \$1,038,771 for 1997 was established at year end for amounts due to grantor as a result of the year end fee accountant reports. This payable amount was combined with a remaining 1996 payable of \$106,696 and \$21,216 in additional assessments made by the grantor for inadequate 1997 reporting. The latter amount was included in the total expenditures reported on this schedule. Total expenditures for the program were \$1,829,468.

Note T: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$193,549, \$56,914, \$68,102 and \$84,293. These outstanding loan balances at year end were reported as federal awards since the District is required to submit annual reports by the bond indentures (a continuing compliance requirement).

Note U: The Police Jury received \$49,370 in Emergency Management Assistance funds. An additional \$8,184 was accrued in December, 1997 for reimbursements of 1997 expenditures. \$13,573 in EMA funds were received but are not reflected in this schedule since these funds were accrued in 1996 and reflected on that year's schedule of federal financial assistance.

Note V: The Police Jury received \$5,802 for this grant in 1997 while an additional receivable of \$1,198 was recorded.

Note W: Subrecipient Payments - The Job Training Partnership Act Fund had \$624,565 in subrecipient payments to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Jeff Davis School Board, (4) McNeese State University and (5) Beauregard Parish School Board (School to Work Program). The Police Jury also had subrecipient payments to the Safety Council of Southwest Louisiana for \$15,846.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 1997

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, Items 97-1 to 97-6 lists reportable conditions noted, of which Items 97-1 and 97-2 were considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, Items 97-7 to 97-10 identifies compliance findings related to the financial statement audit.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, Items 97-11 to 97-13 lists reportable conditions noted, of which Items 97-11 and 97-12 were considered to be material weaknesses.

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

Qualified opinion

6. Identification of Major Programs

Department of Agriculture

Food Stamp Program	10.551
Food Stamp Administrative Program/Louisiana Job Employment Training Program	10.561
Water and Waste Disposal Systems for Rural Communities Loan Program	10.418

Department of Housing and Urban Development

Housing Assistance Program (Section 8)	14.855
Housing Assistance Program (Section 8)	14.856
Housing Assistance Program (Section 8)	14.857

Department of Labor

Job Training Partnership Act	17.246
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Department of Health and Human Services

Community Services Block Grant	13.792
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Federal Emergency Management Agency

Disaster Assistance Program	83.516
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Schedule 2a

7. Dollar Threshold Used to Distinguish Major Programs

Section 520(i) of OMB Circular A-133 containing a first year audit exemption from use of the risk criteria was implemented.

8. Findings and Questioned Costs for Federal Awards

Schedule 2c, Items 97-14 to 97-15 for compliance findings. There were no questioned costs identified in the reports.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
 FOR THE YEAR ENDED DECEMBER 31, 1997

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

- 97-1 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of various compliance findings related to incomplete applications, leases and contracts, inspection compliance, rental assistance calculations, income verifications for assistance calculations, conflict of interest documentation and miscellaneous grantor requirements. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

- 97-2 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

- 97-3 2. Special Assessments Management (Audit periods December 31, 1985-1997) (Nonfederal funds)

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

(Continuation of Internal Control-Financial Statement)

<u>Year</u>	<u>No. of Accounts Delinquent</u>	<u>Delinquent Receivable</u>
1992	156	132,342
1993	170	148,299
1994	192	165,700
1995	174	166,427
1996	***	160,449
1997	140	146,887

*** Approximately the same number as in 1995

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.

In 1995, the Parish transferred monitoring of this activity to the accounting supervisor in the finance department in an attempt to improve the monitoring of the collections.

In 1996, this action has been a benefit to the Parish. However, because of prior year actions, there were accounts which had to be written off since the lien on the property had previously expired.

In 1997, the Parish has had some success in reducing the number and amount of delinquent special assessment accounts. Continued devotion of time and effort on the part of the Parish should reduce these amounts further. It was noted that in the current year, several accounts were involved in bankruptcy cases and management wrote these accounts off based on initial verbal consultation with legal counsel. We would like this consultation to be reviewed and further instructions or opinions documented in writing.

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

(Continuation of Internal Control-Financial Statement)

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: As of the current year, management has not been successful in collecting these accounts.

Recommendation: We recommend that increased collection efforts continue to be made, including but not limited to written and verbal contact with the property owners on a routine basis. We also recommend that management correspond with legal counsel on all available options to the Police Jury for not only collecting these accounts but protecting the interest of the Parish with respect to bankruptcy case filings involving these accounts.

Management Response: Management concurs with finding and recommendation. See Schedule 4 for management's corrective action plan.

COMPONENT UNITS

3. Component Units Audited by Principal Auditors:

a) Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

97-4

Findings: During our review of the administrative functions regarding this entity's operations, we noted the following areas which are areas for improvement:

1. Billing Process - We could not locate a formal written policy that addresses any adjustments to be made to the customers' bills or a consistent policy with regard to the sending of delinquent notices. Currently, verbal approval for adjustment to an account is utilized and delinquent notices are not being sent consistently within a set time interval.

(Continuation of Internal Control-Financial Statement)

2. Lack of Segregation of Duties - Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, management should be actively involved in the day to day operations in order to provide some degree of oversight/review control.

Criteria: Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure that the system will function as anticipated.

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

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendations: We recommend that management develop formal written policies regarding adjustments of accounts receivable items. These policies should be implemented and strictly adhered to by the District. All employees should be well informed on the implementation requirements. As stated previously, we also recommend that, whenever possible, management take an active interest in all of the aspects of the accounting process.

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

4. b) Sewer District No. 8 of Ward 4

97-5

Findings: During our review of the administrative functions regarding this entity's operations, we noted the following areas which are areas for improvement:

- (1) Written Policies for Billing Adjustments and Customer Deposit Charges and Delinquent Notifications: During our 1996 and 1997 review of the administrative functions regarding this entity's operations, we noted that there is no written policy on adjustments to accounts receivable balances, for the assessment of customer deposits or for delinquent notices. During our review of selected accounts, it was determined that four of the fifteen accounts were delinquent until March, 1998.

(Continuation of Internal Control-Financial Statement)

- (2) Monitoring of Sewer Collection Remittances: Another governmental entity collects the sewer assessments and remits to the District on a monthly basis. It was noted that the collections made from October 4, 1997 to November 3, 1997 by the outside entity were not remitted to the District until a request was made during the 1997 audit. In addition, we noted that the 1998 collections were also delayed beyond a reasonable time period.
- (3) Insurance Coverage: Based on our review of the oversight entity's self insurance coverage, it is the opinion of management that this entity would be covered by the Police Jury's general liability coverage. However, the fund was not charged a premium for this coverage.

Criteria: Proper internal controls and accounting requirements necessitate that these items be properly reviewed and controlled to ensure that the system is functioning as management intended and that the assets of the District are properly maintained.

Effect: With respect to items (1) and (3) above, the effect on the financial statements is not reasonably estimable at this time. However, the 1997 monthly payment that was not remitted, until requested in 1998, was \$1,420.

Cause: Due to the relative size of this entity it appears that management has not devoted substantive attention to the implementation of formal written policies regarding sewer account adjustments, customer deposits and the issuance of delinquent notices. Management has also not properly monitored the cash collection process for completeness and timeliness.

Recommendation: We recommend that management take an active interest in the monitoring of this activity. The adoption of formal written policies regarding accounting activities (specifically adjustments to accounts receivable) should be immediately addressed. The District should review its formal policy for delinquent accounts and ensure that it is followed for every account. In 1998, the District should be charged a premium for any insurance coverage.

(Continuation of Internal Control - Financial Statement)

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

97-6 5. Component Units Audited By Outside Auditors

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>
Waterworks 2 of 4	Broussard & Co CPAs	1-30-98
Waterworks 4 of 4	Broussard & Co CPAs	7-08-97
Waterworks 11 of 4/7	Broussard & Co CPAs	10-07-97
Waterworks 8 of 3/8	Broussard & Co CPAs	11-14-97
Community Center District 4 of 1	McElroy, Quirk, Burch & Co, CPAs	5-25-98
Indigent Defender's Board 14th and 38th Judicial Districts	McElroy, Quirk, Burch & Co, CPAs	5-26-98
14th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-24-98
Gravity Drainage 4	McElroy, Quirk, Burch & Co, CPAs	5-17-98
Gravity Drainage 5	Mires & Company CPAs	4-30-98
Indigent Transcript Fund 14th Judicial District	McElroy, Quirk, Burch & Co, CPAs	2-25-98

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

97-7

Findings: During our testing of the Section 8 tenant files, the following exceptions were noted. (While some of these items individually may not be material, when they are combined with the other findings they are considered, as a whole, to be reportable items.)

(1) Of the sixty tenant files reviewed, six of the files contained unsigned contracts or lease agreements while there were an additional three files with what appeared to be unsigned, incomplete or outdated applications. (Four of the six contracts/leases were corrected after the initial fieldwork testing.)

(2) 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. Any inspections that have a rating of "failed" or "inconclusive" should be reinspected. Fourteen of the sixty tenant files reviewed had inspections of "failed" or "inconclusive" denoted with no further documentation in the tenant file. We were provided with the follow-up inspection forms on all fourteen after our initial fieldwork testing; however, one still had an inspection notation of failed. This latter unit was withdrawn from the program after the follow-up inspection.

(3) During our review of the Housing Office's calculation of the assistance payments for the sixty above files, there were twelve files that had discrepancies in the calculation of the rental assistance payment. Eight of the files resulted in underpayments of approximately \$231 per month. The remaining four files resulted in the approximate overpayments of \$85 per month. The net result of these two estimates is an underpayment of \$146 per month. Because it is an underpayment, we have not set it up as a questioned cost. The possible projected misstatement is \$12,298.

Schedule 2b

(Continuation of Compliance with Laws and Regulations-Financial Statement Audit)

(4) Of the sixty files reviewed, there were two that appeared to possibly have an exception with respect to the income verification documentation. One file did not have verification of the child support used as income and the other file appeared to have a deduction for a minor child who was, in fact, 18 years old and not a student. Questioned costs have not been set up due to the fact that this may be a documentation problem only. Additionally, there was one file that had a notation that a new work place and home were established in June, 1997 but no interim reassessment was made.

(5) During our testing of this activity, we corresponded with the grantor regarding their concerns about the operation of this program. The following areas were noted in the correspondence received from the grantor: (a) rent reasonableness review, (b) utility allowance calculations, and (c) reporting deadlines. We reviewed these items with management and determined that these areas were not fully resolved as of the date of our report.

(6) In previous years, we have corresponded with management regarding the utilization of conflict of interest statements and the fact that a supervisor outside the Housing office should approve any Housing activity with related parties. While we did not note any related party activity and we are aware of the supervisor that is assigned responsibility for this approval, we did not locate recent acknowledgments reflecting that the employee, contractor, etc. understands the Police Jury's policy and verifies that no such relationship currently exists.

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 (6) are performed correctly.

Effect: A significant percentage of the above findings related to noncompliance with HUD program guidelines but no specific financial impact. For the month of assistance calculations tested, there was a potential net underpayment of \$146 (excluding income verification exceptions noted above).

Schedule 2b

(Continuation of Compliance with Laws and Regulations- Financial Statement Audit)

Cause: The following causes are listed by referenced finding above: (1) The incomplete contracts, leases and applications were oversights on management's part. (2) Management has stated that the inspections denoted above were located in another file as opposed to the tenant file that contains other relevant information. (3) The twelve differences in the assistance calculations resulted from incorrect income calculations, the lack of enforcement of the minimum total tenant payment, differences in the fair market rent schedule interpretations, etc. (4) The income and dependency verification were not identified during the file review process. (5) With respect to the grantor's comments regarding rent reasonableness, utility allowances and reporting deadlines, management has not fully corrected this problem. However, in 1997 management has hired separate consultants to address the issues related to utility allowances and reporting deadlines. These consultants have made significant progress in resolving two of the three items. (6) Management has not updated its files regarding conflict of interest statements for employees, contractors, etc.

Recommendation: During the current year, we do recognize that management has improved its file documentation review as well as hiring qualified consultants to address other significant compliance areas. However, as we have in prior years, we continue to recommend that the Housing office concentrate its efforts on implementing procedures to prevent the above findings. This will entail concentrated reviews of initial certification and recertification documentation, including but not limited to, actual receipt of documentation of income and allowances, monitoring and proper filing of inspection results, and verification of completeness of application forms, leases and/or contracts. 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. Finally, we recommend that the Police Jury continue to work closely with the consultants on the issues of grantor reporting (both interim and year end) and utility allowance calculations.

Management's Response: Management will continue to work with the outside consultants in an effort to prevent the above findings from recurring. Progress has been made from prior year with regard to the utility allowance issue and implementation of that system should occur in the near

Schedule 2b

(Continuation of Compliance with Laws and Regulations- Financial Statement Audit)

future. It is the understanding of management that a conflict of interest policy is in effect for the Parish as a whole. However, in an effort to address this finding, we will re-adopt a revised conflict of interest statement and obtain acknowledgments from all applicable parties. Management will concentrate its efforts on improving the supervision and review procedures, file documentation procedures and grantor reporting.

1. (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development - Budget Process)

97-8

Finding: Both in the prior years 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 the past several years were in excess of their current needs. This resulted in a significant payable due to the grantor on the respective year-end fee accountants' settlement reports.

Criteria: 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.

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

Recommendation: We note that the Police Jury has retained the services of a consultant who is working with the Housing office to address, among other areas, the budget process which is resulting in these annual overpayments. We continue to recommend that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1997 as soon as possible. They should also coordinate with their consultant to review the cash position of the Housing office in 1998 and ensure the 1998 budget is adjusted accordingly.

Schedule 2b

(Continuation of Compliance with Laws and Regulations-Financial Statement Audit)

Management's Response: Reimbursements for amounts over requested for the year ended December 31, 1997 are on going and total amounts due for 1997 should be repaid by the end of September, 1998. Management has contacted the outside consultant to assist in preparing budget revisions for 1998 in an effort to reduce the amount requested. Additionally, management has requested that the consultant assist in development of the 1999 budget to ensure that proper amounts are requested.

2. Timeliness of Audit Report

97-9

Finding: The Police Jury was unable to issue their 1997 audited financial statements prior to June 30, 1998.

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, with the cooperation of our firm, continue their efforts in completing the above procedures within the prescribed time period.

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

Schedule 2b

(Continuation of Compliance with Laws and Regulations-Financial Statement Audit)

COMPONENT UNITS

97-10 3. Component Units Audited by Outside Auditors

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.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center 2 Sulphur Parks	Gragson, Cassidy & Guillory, L.L.P.	3-02-98
West Calcasieu- Cameron Hospital	Broussard and Company	6-28-98

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 1997

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

PRIMARY GOVERNMENT

- 97-11 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of various compliance findings related to incomplete applications, leases and contracts, inspection compliance, rental assistance calculations, income verifications for assistance calculations, conflict of interest documentation and miscellaneous grantor requirements. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

- 97-12 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

COMPONENT UNITS

- 97-13 2. a) Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Item 4(a) for a discussion of internal control findings for this program (related to billing and segregation of duties). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 1997

II. COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

- 97-14 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of various compliance findings related to incomplete applications, leases and contracts, inspection compliance, rental assistance calculations, income verifications for assistance calculations, conflict of interest documentation and miscellaneous grantor requirements. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

- 97-15 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

Schedule 3

 CALCASIEU PARISH POLICE JURY
 SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
 DECEMBER 31, 1997

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
96-1	Waterworks District No. 5 of Ward 3	
	A) Security Deposit Accounting	Resolved
	B) Billing Process Review	Unresolved - See Finding 97-4
	C) Cash Control	Resolved
	D) Lack of Segreg. of Duties	Inherent condition - See Finding 97-4
	E) Classification of New Customers-Billing	Resolved
	F) Correspondence with Grantor	Resolved
96-2	Sewer District No. 8 of Ward 4	
	Written Polices for Billing Adjustments	Unresolved - See Finding 97-5
	Change in Fee Schedule	Resolved
	Lapse in Insurance Coverage	Partially Resolved - See Finding 97-5
96-3	Internal Control - Component Units Audited by Outside Auditors	Refer to separate audit reports as well as 97-6 for updated list
96-4	Section 8 Housing Office Assistance Payments	Partially Resolved - See Finding 97-7
96-5	Section 8 Housing Office Administrative Review (Budget)	Unresolved - See Finding 97-8
96-6	Budget Amendment	Resolved
96-7	Timeliness of Audit Report	Unresolved - See Finding 97-9
96-8	Potential Political Advertisement	Resolved
96-9	Internal Control - Component Units Audited by Outside Auditors	Refer to separate audit reports as well as 97-10 for updated list
96-10	Special Assessment Billing Management	Partially Resolved - See Finding 97-3
96-11	Employee Related Reporting	Resolved

Schedule 3

(Continuation of Summary Schedule of Prior Year Findings)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

<u>No.</u>	<u>Finding</u>	<u>Status</u>
96-12	Section 8 Housing Office Assistance Payments	Partially Resolved - See Finding 97-11 and 14 (A management decision by the grantor has not been issued)
96-13	Section 8 Housing Office Administrative Review (Budget)	Unresolved - See Finding 97-8 (A management decision by the grantor has not been issued)

SECTION III MANAGEMENT LETTER

96-14	Redistribution of Drug Policy	Partially Resoled - Management distributes the drug policy to all new employees but has not redistributed the policy to all employees. Management intends to distribute employee handbooks to all current employees by the end of 1998 which will not only discuss the drug policy but other important Parish policies. The Personnel Department will be responsible for this distribution.
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CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
 DECEMBER 31, 1997

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
97-1	Section 8 Housing Assistance Payments - Eligibility, and Other Grant Requirements	See Response to Finding 97-7
97-2	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	See Response to Finding 97-8
97-3	Special Assessments	Management agrees with the recommendation of the auditors. Specifically, management will: (1) review individual delinquent special assessment receivables along with the related property to determine the cost benefit of proceeding, (2) obtain ten year mortgage certificate via the Clerk of Court's office to determine the strength of our claim in regards to other creditors, (3) notify the District Attorney's office to send a letter to the property owner stating that the account is delinquent and legal action will be taken if they do not respond within a designated time period, and (4) instruct the District Attorney's office to perform the appropriate court procedure that causes the lien to be executed.
97-4	Waterworks District No. 5 of Ward 3 Billing Procedures and Segregation of Duties	Management concurs with the findings and will adopt a formal written policy with regard to billing adjustments. This policy will be written by Alan Lyles, manager and will stipulate the procedures to follow when adjusting billed amounts as well as requiring documented approval by the manager for all adjustments made to receivable accounts. With regard to the lack of segregation of duties, management is and will continue to be actively involved in the day to day operations in order to provide oversight and review control.
97-5	Sewer No. 8 of Ward 8, Billing, Collections and Insurance	Management will take the following action in response to the findings made in the 1997 report. (1) The lack of written policies for adjustments to accounts receivable and delinquent notices

Schedule 4

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
		<p>is partly a result of the system currently in place whereby sewer charges are calculated based on water usage, and included on the water bill. The water system is handled by a separate entity, and billing and delinquent notice functions have to be coordinated closely between two special districts. To remedy this problem, we will evaluate separating the sewer billing from the water usage, and establishing a flat monthly fee. This will enable Sewerage District No. 8 of Ward 4 to handle all of its own billing and accounting activities, including establishing written policies for accounts receivable adjustments, assessments of customer deposits and delinquent notices.</p> <p>(2) The actions recommended under (1) above will address the problem of delays in the sewer collections and deposits.</p> <p>(3) The District will obtain general liability coverage either through the Police Jury or an independent policy. In either case, an insurance premium will be charged to the District.</p>
97-6	Component Units Audited by Outside Auditors	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
97-7	Section 8 Housing Assistance Payments	Management has developed the following corrective action plan with regard to these findings. (1) Tenant File Review Documentation - The six files which contained unsigned contracts or leases have been corrected. Additionally, the three files which contained incomplete or unsigned applications have been corrected. Procedures have been implemented to provide a "final" check on all files to ensure that all pertinent data is contained in the files. Responsibility for this final review has been assigned to Deborah Tate. Management will also perform periodic compliance reviews of selected files during the upcoming fiscal year to ensure that procedures are being complied with.

Schedule 4

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
		<p>(2) Inspection forms for rental units were not included in the tenant files - In addition to the "final" check review that is to be implemented in connection with (1) above, management will require that all inspection forms be filed in the appropriate tenant file. Any inspections which require follow-up actions will be filed in a pending file with specific due dates for action to be taken. Priscilla West has been assigned to follow-up on inspections. Additionally, management will incorporate a review of the implemented procedures in conjunction with its periodic compliance reviews as detailed in (1) above.</p>
		<p>(3) Housing assistance payments in some cases were not calculated correctly - Additional care will be taken when calculating and entering into the computer software the housing assistance payments for each tenant. All calculations will be checked by Deborah Tate. Management will periodically review a random number of housing assistance payments to ensure compliance.</p>
		<p>(4) Income verification documentation needs to be improved - Additional care will be taken to ensure that appropriate documentation is in each tenant file. Deborah Tate has been assigned to perform this task.</p>
		<p>(5) Grantor concerns regarding rent reasonableness, utility allowances and reporting deadlines - Management will make a concerted effort to ensure that procedures will be set up to test rent reasonableness by December 31, 1998. Priscilla West has been assigned to perform this review. Management has completed its utility allowance process and new allowances will be implemented by October 15, 1998. MacDonald James has been assigned this task. Additional efforts will be taken to ensure that all required reports are filed by their applicable deadlines.</p>
		<p>(6) Adoption of conflict of interest statements - While there exists a general conflict of interest statement for the entire political body, we will implement and execute by October 15, 1998 a specific conflict of interest statement for the Housing Department. MacDonald James will be responsible for this implementation.</p>

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
97-8	Section 8 Housing Budget Requests in Excess of Required Amounts	Management will contact the Department of Housing and Urban Development to determine what steps can be taken to reduce the amount of funds received. The prior year over requested funds should be repaid by September 30, 1998. Additionally, management will contact the outside consultant to assist in revising the budget for 1998 and developing the budget for 1999.
97-9	Timeliness of Audit	Management continues to work with its principal auditors and component unit auditors to reduce the time required to complete the entire reporting process. Additional planning by the Police Jury and its principal auditors is already in process to reduce the time frame needed to complete the audit of the oversight entity as well as coordinating the reporting issues with respect to the numerous component units. A resolution was adopted by the Police Jury in August, 1998 to attempt to receive the component unit audit reports approximately 45 days prior to the six month state audit law requirement. Management would like to continue participation in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (CAFR) while still attempting to comply with the state audit law.
97-10	Component Units Audited by Outside Auditors	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

97-11	Section 8 Housing Assistance Payments	See Response to Finding 97-7
97-12	Section 8 Housing Administrative Review (Budget)	See Response to Finding 97-8
97-13	Waterworks District No. 5 of Ward 3 - Billing and Segregation of Duties	See Response to Finding 97-4

Schedule 4

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
97-14	Section 8 Housing Assistance Payments	See Response to Finding 97-7
97-15	Section 8 Housing Administrative Review (Budget)	See Response to Finding 97-8

SECTION III MANAGEMENT LETTER

There was no current year management letter issued.

Schedule 5

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 1997

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

The component units audited by Gus Schram & Company Ltd, CPAs (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports.

- * Calcasieu Parish Library Board
- Calcasieu Parish Sheriff
- Calcasieu Parish Clerk of Court
- Calcasieu Parish Tax Assessor
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- Calcasieu Parish District Attorney
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 5 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8

Schedule 5

(Continuation of List of Component Units)

- * Recreation District No. 1 of Ward 4
Community Center and Playground District No. 4 of Ward 1
Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
Community Center and Playground District No. 1 of Ward 6
Community Center and Playground District No. 3 of Ward 7
Niblett's Bluff Park Commission
Airport Authority for Airport District No.1
West Calcasieu Cameron Hospital
Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Ward 3
Waterworks District No. 8 of Wards 3 & 8
Waterworks District No. 2 of Ward 4
Waterworks District No. 4 of Ward 4
Waterworks District No. 9 of Ward 4
Waterworks District No. 11 of Ward 4
Waterworks District No. 7 of Wards 6 & 4
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
14th Judicial District Indigent Transcript Fund
14th and 38th Judicial Districts Indigent Defender Board
- * 14th Judicial District Court Judicial Expense Fund
- * 14th Judicial District Child Support Fund (Separate Financial Statements Issued)

The following two component units had audits conducted in accordance with Office of Management and Budget Circular A-133 and, as such, reference to the respective information (federal funds, findings, etc.) is not presented in these reports:

Airport Authority for Airport District No. 1
Calcasieu Parish Sheriff

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 1997

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

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
Coregis Insurance Commercial General Liability 6510007872	1/31/97- 1/31/98	\$3,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury
Coregis Insurance Automobile Insurance MEK490136	1/31/97- 1/31/98	\$1,000,000 Single Limit 50,000 Property Damage
Appalachian Insurance Excess Property Coverage - Jail GE787	5/03/97- 5/03/98	\$14,740,000 Excess of Underlying \$1,000,000
United Capitol Insurance Additional Building F0011521	5/03/97- 5/03/98	\$1,000,000 Each Occurrence

The Police Jury has also obtained stop loss insurance coverages for its workers compensation and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items were discussed in further detail in Note IV-A.

Other insurance coverages include fidelity bond coverage on various employees.

CALCASIEU PARISH POLICE JURY
MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
REVENUE BOND ISSUANCE
DECEMBER 31, 1997

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
American Central Ins. General Liability MEK490136	\$ 5,591 3/13/97- 3/13/98	\$500,000 General Aggregate Commercial 500,000 Products Comp/Op 500,000 Each Occurrence
Homestead Insurance Automobile Insurance MEK490136	\$ 3,629 3/13/97- 3/13/98	\$100,000 Single Limit
American Central Insurance Worker's Compensation 203WC0D989	\$ 4,503 1/28/97- 1/28/99	\$100,000 Each Accident 500,000 Disease-Policy 100,000 Disease-Employee
Reliance Insurance Co. Fidelity Bond U6149534	\$ 573 3/13/97 - 3/13/02	\$ 50,000 Bond Amount

Section II:

There were 819 metered water customers at December 31, 1997.

There were 87 unmetered water customers at December 31, 1997. (Account number 05 series - on City of Lake Charles' water system)

Schedule 7

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section III:

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

Asset	12/31/96 Balance	Additions	12/31/97 Balance
Water Tank	\$ 368,621	\$ ---	\$ 368,621
Building	80,316	---	80,316
Machinery & Equip.	38,130	823	38,953
Furn & Fixtures	15,476	328	15,804
Distrib System	1,081,638	---	1,081,638
Waterwells	115,187	---	115,187
Treatment Plant	<u>384,612</u>	<u>---</u>	<u>384,612</u>
Net Value	<u>\$2,083,980</u>	<u>\$ 1,151</u>	\$2,085,131
Accumulated Depreciation			(949,197)
Land			<u>24,000</u>
Net Cost			<u>\$1,159,934</u>

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer.

Water Rate Classification and Schedule:

Class I Residential

\$9.38 up to 2,000 gallons (minimum billing)
\$1.63 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

Schedule 7

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 1997:

Sinking Fund Requirement	\$ 33,348
Reserve Fund Requirement	30,847
Depreciation and Contingency Fund	41,070
Customer Deposits Reserve	28,503
Debt Service Cash	<u>22,222</u>
 Total Reserves	 \$ <u>155,990</u>

Section VI:

The following is a schedule of aged accounts receivable (net of an allowance account of \$8,991) as of December 31, 1997:

1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total
<u>\$33,198</u>	<u>\$1,036</u>	<u>\$1,749</u>	<u>\$ 546</u>	<u>\$----</u>	<u>\$36,529</u>

Section VII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which for various reasons is not presented on a comparative basis. Comparative information is available upon further request. An unqualified opinion was issued on the financial statement presentation for the previous year. The current year financial statements were not issued within ninety days due to the above reporting.