

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

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U. MARK MCNEELY
MANAGER

CALCASIEU PARISH POLICE JURY
GENERAL GOVERNMENT OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR
P.O. Box 1700
Lake Charles, Louisiana 70602
PHONE: 487-1200
FAX: 487-2000

July 31, 1997

Members of the Police Jury
Calcasieu Parish, Louisiana
1015 Pitkin 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, 1996, 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 Officers. 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 Chevrolet Air Force Base several years ago as an industrial airport has provided significant economic growth and potential and should continue to do so for many years to come.

Over the past four years, this southwest corner of the state anchored by Calcasieu Parish, has been the single fastest growing area in the state. Calcasieu has led the state in total economic growth during the past, and current trends support the fact that this phenomenal growth period should continue at least for the next couple of years. It was even speculated that in 1995 the Lake Charles area was the fastest growing metropolitan sector in the country.

Calcasieu Parish continues to experience a strong recovery from the oil bust-generated recession in the 1980's that affected the entire State of Louisiana. The 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 14, was 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.

In 1986, Southwest Louisiana had only 68,000 people working, however, in March, 1997, the region sustained a record boasting 85,400 plus jobs, setting a milestone for this area. This growth cycle occurred in a steady growth pattern rather than an overnight success. While the Calcasieu Parish job growth rate in 1996 of 4.9% was phenomenal, the rate of future growth in this area is expected to moderate, but still lead the state's metro areas at 3.3% in 1997 and about 2.9% in 1998 according to economic reports.

Expansions taking place in the industrial arena have helped power the growth 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.

The State Labor Department reported that March's 1997 unemployment rate for the Southwest Louisiana area was 5.1%, up 4% from March, 1996. It is not uncommon that the unemployment rate may be slightly higher in Southwest Louisiana than any other areas because of the influx of new employment opportunities in the area attracting new people. The nation's unemployment rate for March, 1997 was 5.3%, a decrease from 5.3%, as reported in February, 1997.

It is obvious the economy in Southwest Louisiana is strong. Another indicator of the strength of our local economy is that payroll dollars in this area are continuing to grow. Economists' reports on the state's economic outlook project that Calcasieu Parish would lead the state in job growth in 1997 and very close to the lead in 1998. Also, economists predict another 5,000 jobs will be available in Calcasieu Parish through 1998, with growth being led by chemical, gaming, and retail trade.

The Employment Outlook Survey for the months of July, August, and September indicated that of the firms polled in Lake Charles, 13% say their work forces will increase, 2% intend to cut back, and 84% anticipate stable levels will prevail. For the coming months, job prospects appear best in wholesale and retail trades, services, and public administration. Construction employees voiced mixed intentions.

Tourism statistics in Calcasieu Parish have remained fairly stable. The gaming industry for at least a limited period of time has raised room night figures as well as convention attendance. The majority of hotels and motels in Calcasieu Parish have reported a 90% occupancy rate compared to 80% in 1996. Since Lake Charles is home to four riverboat casinos whose success lies in the gamblers from the Houston metropolis, spillover from the casinos is felt in the local hotel sector which has created the need for additional hotels. Within the last year, four new hotels have been constructed in Sulphur, Louisiana, two of which are presently open, with an additional four more new hotels to be built. In Westlake, at least one of the two hotels planned by Isle of Capri Casino is expected to be completed by the fall of 1997. In Lake Charles, Best Inns of America has begun construction on a 101-room hotel located on Lakeshore Drive and Pine Street. The \$4.4 million project will generate 250 construction jobs and approximately 25 permanent workers. The facility is an all suite hotel serving corporate and visitor markets for this area. Also, Hampton Inn announced its location in Sulphur and Lake Charles. An 80-room, \$5 million hotel will be located on Ruth Street, and a 62-room, \$3 million hotel will be located along Mosling Street in Lake Charles.

New home construction in the Lake Charles area rose through 1996, with the increased demand driving prices upward nearly 11%, compared to 1.8% nationally. Today, the average home is on the market just 94 days before it sells, compared to 130 days ten years ago. As reported through the month of February, 1997, the number of residential real estate sales reported an increase of 21% compared to February, 1996, and the dollar volume of sales increased by 11.75% in the same time frame. Ward Three which includes the Country Club area was the leader in residential construction for this area with 209 new homes being built in 1996 at a cost of \$29,023,145. In second place was Ward One/Moss Mall which recorded 250 newly constructed homes at a cost of \$22,413,535, and the third place area was Ward Four which includes Westlake and Sulphur with 142 new homes at a cost of \$15,842,596.

The market for multi-family dwellings still remains strong throughout Lake Charles. The strong market can be attributed to jobs in the gaming and construction industries. Rental prices are up 30% compared to the last three years. The lake area is now beginning to see numerous multi-family units being constructed to meet the rental demand for housing. Integrated Living Communities announced the construction of an 80-suite retirement community on Country Club Road in Lake Charles. The \$6 million project will create 25-40 permanent positions. It is expected to be completed in September, 1997. Emerald Management Group of Shreveport announced plans to build a \$20 million retirement facility in south Lake Charles. The Crestwood Ridge Center is designed for active and independent seniors. It is expected to generate 75-100 permanent jobs. This activity will increase the inventory of condos, townhomes, and rental units and should dampen the cost-of-living over the course of 1997.

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. Through February, 1997, the number of commercial sales in the real estate market reported a decrease of 13.7% though the dollar amount for the same time frame indicated an increase of 53.89%. The number of sales of commercial properties became somewhat stagnant in 1996 due to the local option issue concerning gaming in Calcasieu Parish. Since the voters elected to keep gaming in this area, we can anticipate an active commercial real estate market for this area through 1998. The Pines Lake Mall will be going through a major expansion and renovation project. This will create new jobs and major investment of capital into our economy, increased tax revenues for our community, and a projected expansion of the total retail market. 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."

Taxable sales in Calcasieu Parish for the period of June, 1996, to June, 1997 were 5.37% higher.

The proliferation of the riverboat gaming business is at the center of much of the economic recovery discussion. We currently have four riverboats operating on Lake Charles, and the combined employment of these operations is estimated to be 4,000 jobs, with total payrolls in excess of \$20 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 75%/25% basis.

Since the inception of riverboat gaming here three and one-half years ago, there has been considerable discussion concerning the instability of such a business. Major concern has been expressed that, if Texas would legalize this form of gaming, developers in this area, who enjoy 70%-75% of this business from Texas, may park up and leave. The local option vote issue which was settled in last fall's elections, has alleviated some concern about long-term investments by the riverboat companies, but continued modification of the laws and regulations have some investors on edge. Still, major improvements at both companies' sites are continuing, and the resulting construction jobs have been steady.

The Port of Lake Charles continues to expand and upgrade its facilities. In 1996, the Port spent \$6.8 million in capital improvements such as structural repairs to berths 1, 2, and 3 and \$1.4 million to extend the dock at its west-side facilities, Bulk Terminal No. 1.

The Port handled 397,098 tons of general cargo through its City Docks in 1996. More than 4,289,111 tons of cargo moved through the Port's public and leased terminals in 1996 for a combined economic impact of more than \$100 million on the local economy.

The Port, together with the Police Jury and the City of Lake Charles and with matching state capital outlay money, is undertaking a \$10 million dollar development of its Industrial Park East property adjacent to Chenouet Industrial Airpark. The Industrial Park's first tenant, Polycron-Huisman, Inc., commences its operations in August, 1997, in its new \$8 million facility with approximately 50 new permanent jobs for the area. The Polycron-Huisman facility was financed with industrial development bonds from the Port.

The many transportation improvements referred to in the last four years' annual reports that have such a significant impact on the area's economy are proceeding as planned. The Parish is certainly doing its part, thanks to the passage

of a sales tax in July, 1992, which was primarily dedicated to the hardsurfacing of the lion's share of the Parish's remaining non-hardsurfaced roads. We are 99% completed with these very needed improvements to our transportation system, and because the sales tax receipts are continuing to grow, we will continue to hardsurface additional roads each year through 2002.

The Calcasieu Parish Road and Drainage Trust Fund was implemented in 1995 and \$5,000,000 has been allocated by the Police Jury to various much-needed projects on a matching fund basis. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

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

MAJOR INITIATIVES

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

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

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 responsive attitude to the needs of the public. These have become our trademark to those whom we serve.

FINANCIAL 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 and Internal 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 is designed to provide reasonable assurance that:

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

- 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, 1998, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

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THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



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...or, reviewed,
...and appropriate public
...officials. The report is available for
...public inspection at the Baton
...office of the Legislative Audi-
...and, where appropriate, at the
...office of the parish clerk of court.

Comprehensive Annual Financial Report ^{Release Date: SEP 10 1997}

For the Fiscal Year Ended December 31, 1996

1015 Pithon Street • Lake Charles, LA 70601

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA

**Comprehensive
Annual Financial
Report**

For the fiscal year ended December 31, 1996

Prepared by:
Division of Finance

**Calverton Park Police Jury
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 1996**

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

A. Deposits and Investments (cont.)

Investment Type	Category 1	Category 2	Carrying Amount	Market Value
Localism Asset Management Pool			\$ 166,579	\$ 166,579
Total			<u>\$ 81,983,469</u>	<u>\$ 80,099,374</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 California Funds Police Jury.

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

1997	\$ 25,448,852
1998	11,814,158
1999	7,987,689
2000	<u>5,866,829</u>
Total Short Term (0 to 5 years)	49,117,528
Total Intermediate Term (5 to 10 years)	18,134,746
Total Long-Term (10 years and after)	<u>10,811,185</u>
Total Investments	82,191,479
Less: Component units participating in investment pool	<u>3,384,162</u>
Primary government investment total	<u>\$ 78,707,317</u>

To reduce interest rate risk, the portfolio has been diversified by containing a small percentage of the total portfolio in intermediate or long term governmental agencies whose performance varies inversely with either the short term or long term market interest rate. These securities contain no principal risk since they are U.S. governmental agency securities and management has the ability and incentive 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, 1996 for the discretely presented component units is as follows:

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

A. Deposits and Investments (cont.)

	Bank Balance	Carrying Amount
Category 1	\$ 6,903,781	\$ 7,128,796
Category 2	516,871	533,863
Category 3	<u>44,219,120</u>	<u>43,428,681</u>
Totals	<u>\$ 51,639,772</u>	<u>\$ 51,091,340</u>

Investment Type	Category 1	Category 2	Category 3	Carrying Amount	Market Value
U.S. Govt. Securities (including repurchase agreements)	<u>\$ 10,375,021</u>	<u>\$ 6,728,622</u>	<u>\$ 18,828,423</u>	\$ 21,893,626	\$ 18,128,947
Investment Contracts				6,208,411	6,238,411
Louisiana Asset Management Fund (LAMF)				122,176	122,176
Mutual Funds				<u>4,380,534</u>	<u>4,149,159</u>
Totals				<u>\$ 32,684,747</u>	<u>\$ 28,638,693</u>

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

	Primary Government	Component Units
Carrying values per Note III(A):		
Deposits	\$ 6,175,462	\$ 51,089,340
Investments	<u>81,885,467</u>	<u>42,484,525</u>
Adjusted Note III(A) disclosure	<u>\$ 88,160,929</u>	<u>\$ 93,573,865</u>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 6,941,890	\$ 45,818,337
Investments	16,874,265	28,546,215
Restricted cash and cash equivalents	2,234,694	5,393,174
Restricted Investments:		
Primary Government	2,710,000	—
Component Unit	—	14,312,358
Ad Valorem and Other Restricted Assets	—	<u>(486,189)</u>
Adjusted Balance Sheet total	<u>\$ 88,160,929</u>	<u>\$ 93,573,865</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**B. Receivables****Primary Government**

Receivables at December 31, 1995 consist of the following:

	General Fund	Special Accounts	Debt Service	Capital Projects	Internal Service Funds	Agency Funds
Receivables:						
Interest	\$ 97,864	\$ 311,627	\$ —	\$ 311,715	\$ 32,085	\$ 2,531
Taxes	3,224,289	5,869,001	—	—	—	—
Special Assessments:						
Current	—	—	34,150	—	—	—
Delinquent	—	—	11,264	—	—	—
Deferred	—	—	44,200	—	—	—
Intergovernmental	91,200	470,000	—	—	—	—
Non Receivable	691,811	—	—	—	—	—
Other receivables	7,225	34,587	—	—	70,568	62,820
Total receivables	\$ 4,082,389	\$ 6,685,215	\$ 1,190,614	\$ 311,715	\$ 102,653	\$ 65,351

The note receivable recorded in the General Fund in the amount of \$691,811 represents amounts expended in connection with capital improvements made at the Boston 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, whereby they agreed to designate currently \$204,000 per year to the reimbursement of this outlay. Since there is an ad valorem tax dedicated for the Coliseum, there does not appear to be any credit risk related to this note.

Ad valorem taxes receivable and special assessments receivable have been reduced by an allowance for uncollectible taxes. Estimated uncollectible taxes for 1995 were \$791,215 and \$147,335, respectively.

Certain collectible amounts of property tax revenue for the 1996 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 1(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 \$17,593,097. Mortgage loans of \$15,151,288 and \$4,891,831 are pledged as security of the 1991 Series A and 1992 Series B Mortgage Revenue Refunding Bonds, respectively.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**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, 1996 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 250,555	\$ 0
Special Revenue:		
Public Works Fund	5,114	9,461
Juvenile Fund	—	168
Animal Control Fund	—	442
Administration Fund	—	114
Parks Fund	—	116
Community Action Agency	—	50,411
Section 8 Housing Fund	51	180
Parish Road & Drainage Trust Fund	—	2,628
LCDBG Project Fund	—	51
Total Special Revenue Funds	5,165	63,509
Debt Service Funds:		
Paving Assessment Fund	—	2,488
Capital Projects Funds:		
Agriculture Service Center Fund	—	168,926
Internal Service Funds:		
Workman's Compensation Fund	—	91
Self Insured Health Insurance Funds	—	706
Total Internal Service Funds	—	797
Total All Funds	<u>\$ 255,720</u>	<u>\$ 255,720</u>

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

C. Interfund Receivables/Payables (cont.)

2. Advances To and From Other Funds

	Advance from Other Funds	Advance to Other Funds
General Fund	\$ 0	\$ 189,784
Debt Service Funds		
Parking Assessment Fund	<u>189,784</u>	<u>—</u>
Total All Funds	<u>\$ 189,784</u>	<u>\$ 189,784</u>

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

Primary Government	Component Unit	Amount
<u>Receivable Entity</u>	<u>Debt Service Entity</u>	
General Fund:	Waterworks District 11 of Wards 4 & 7	\$ 3,967 +
	Sewer District 8 of Ward 4	3,115
	Fire District 4 of Ward 4	31,838
	Calcasieu Parish Sheriff	<u>1,934 +</u>
Total		<u>\$ 42,854</u>
<u>Payable Entity</u>	<u>Receivable Entity</u>	
General Fund:	Fire District No. 1 of Ward 7	\$ 1,647
	Gravity Drainage Districts:	
	No. 4 of Ward 3	28,809
	No. 3 of Ward 4	11,639
	No. 7 of Ward 8	3,130
	Community Center and Playground Districts:	
	No. 4 of Ward 1	7,090
	No. 2 of Ward 4	26,151
	No. 1 of Ward 6	1,120
	No. 3 of Ward 7	2,317
	Nibler's Bluff Park Commission	2,317
	Waterworks Districts:	
	No. 9 of Ward 4	2,187
	No. 7 of Ward 6	1,714
	No. 8 of Wards 3 and 8	1,575
	Airport Authority District 1	4,355
Calcasieu Parish Road and Drainage Trust Fund	Gravity Drainage District 9 of Ward 2	<u>10,687</u>
Total		<u>\$ 181,120</u>

NOTE III - DETAILLED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**C. Interfund Receivables/Payables (cont.)**

is. 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	\$ 42,804
Amounts not reported on outside component units	(19,041)
Due to primary government	<u>\$ 23,763</u>
Due to component units	\$ 100,120
Amounts not reported on outside component units	(15,879)
Due from primary government	<u>\$ 84,241</u>

D. Interfund Transfers

1. A residual equity transfer of \$1,098,005 was made from the Retrospective Insurance Special Revenue Fund to the Self Insured Health Insurance Fund (contributed capital), while another residual equity transfer of \$12,495 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 1982:

	<u>Operating Transfers</u>	
	In	Out
General Fund	\$ 10,800	\$ 2,687,378
Special Revenue Funds:		
Public Works	1,043,140	1,405,885
Solid Waste	—	80,000
Health Unit	—	430,554
Mosquito Control	115,854	22,512
Animal Control	205,800	—
Administrative Fund	—	50,080
Planning and Development	293,800	75
Parks	309,724	—
Community Action Agency	32,000	—
Section 8 Housing	18,513	—

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

B. Interfund Transfers (cont.)

	Operating Transfers	
	In	Out
Special Revenue Funds (cont.)		
Cadastre	\$ 110,000	\$ 0
Calcasieu Parish Road and Drainage Trust Fund	—	93,145
Civilian Airport	—	10,000
Community Development Block Grant	—	18,603
Riverboat Fund	—	2,259,724
Clintco Aquifer Project	15,000	—
Special Service District Improvement Fund	250,000	—
Mallers Building Renovation Fund	50,000	—
Port Industrial Park Development Fund	300,000	—
LCDBG Project Fund	75	—
Library Debt Service Reduction Fund	<u>1,000,000</u>	<u>—</u>
Total Special Revenue Funds	3,619,500	4,361,624
Debt Service Funds:		
Paving	1,000	—
1992 Sales Tax Road Improvement	<u>3,744,370</u>	<u>—</u>
Total Debt Service Funds	3,744,670	—
Capital Projects:		
Courthouse and Jail Fund	1,125,000	—
Public Works Maintenance Facility Fund	2,009,107	—
1992 Sales Tax Road Improvement	—	3,704,670
Agriculture Service Center Fund	<u>193,500</u>	<u>—</u>
Total Capital Projects Funds	3,327,607	3,704,670
Internal Service Funds:		
Self-Insured Health Insurance Fund	<u>52,432</u>	<u>—</u>
Total	<u>\$10,753,674</u>	<u>\$10,751,674</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**D. Interfund Transfers (cont.)****1. Operating Transfers between Primary Government and Component Units**

	Operating Transfers (To)/From	
	Primary Government	Component Units
<i>Primary Government</i>		
General Fund	\$ 0	\$ (232,103)
Special Revenue Fund		
Criminal Court Fund	138,000	(1,934,258)
Library Debt Service Reduction Fund	—	(42,823)
Total Special Revenue Fund	138,000	(1,977,081)
Total Primary Government	<u>\$ 138,000</u>	<u>\$ (2,209,284)</u>
<i>Component Units:</i>		
Parish Library	\$ (42,923)	\$ 0
Clerk of Court	101,634	—
District Attorney of the 14 th Judicial District	1,804,255	—
The 14 th Judicial District Court Judicial Expense Fund	—	(138,000)
Coroner's Office	120,482	—
Total Component Units	<u>\$ 2,209,281</u>	<u>\$ (138,000)</u>

E. Due To/From Other Governmental Units

Amounts due from other governmental units at December 31, 1996 consisted of the following:

Fourth quarter severance tax	\$ 57,187
Office of Eligibility Determination	14,415
La. Department of Revenue (Video Poker)	154,288
City of Sulphur	1,489
State grants receivable	126,015
Federal grants receivable	130,000
Total due from other governmental units	<u>\$ 583,395</u>

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**E. Due To/From Other Governmental Units (cont.)**

Amounts due to other governmental units at December 31, 1990 consisted of the following:

Housing Assistance (U.S. Dept. of HUD) reimbursement	\$ 1,467,210
Local Emergency Planning Committee	7,613
McNeese State University	108,848
Calcasieu Parish School Board	38,510
Seveola Technical Institute	6,385
Iowa Fire Protection District No. 1	964
Southeast Louisiana Convention and Visitors Bureau	278
Total due to other governmental units	<u>\$ 1,729,624</u>

F. Fixed Assets

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

	Balance 01/01/89	Additions	Deletions	Balance 12/31/89
Land, buildings, & improvements	\$ 46,511,137	\$ 1,306,190	\$ 147,510	\$ 48,669,817
Equipment & Furniture	14,637,130	1,359,511	452,157	15,954,284
Construction in progress	3,858,212	2,944,482	1,387,989	5,414,705
Total general assets	<u>\$ 65,006,479</u>	<u>\$ 5,610,183</u>	<u>\$ 1,987,656</u>	<u>\$ 68,629,006</u>

G. Leases**Operating Leases (Primary Government)****Baron 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 Barton 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 2, 1991 the Police Jury renewed the lease for another 10 years.

Also, on March 2, 1995, the Police Jury formalized a prior agreement with McNeese relative to financing a portion of the Barton 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 a 7.51% 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.

NOTE III - RETAILER NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**G. Leases (cont.)***Milton's Bluff Park Leases.*

The Police Jury leased to the Milton's Bluff Park Commission 35 acres, known as Milton'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 \$755,821 at December 31, 1996. 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, 1996:

Year Ending December 31,	West Cal- casu Hospital	Other Component Units
1997	\$ 458,657	\$ 116,464
1998	382,213	71,238
1999	229,868	12,880
2000	<u>82,164</u>	<u>9,451</u>
Total Minimum Lease Payments	1,032,902	210,033
Less: Amount Representing Interest	<u>199,788</u>	<u>13,770</u>
Present Value of Future Minimum Lease Payments	<u>\$ 833,114</u>	<u>\$ 196,263</u>

West Calcasieu Cameron Hospital also leases part of the hospital facilities under an initial two year operating lease to a provider of long-term acute care services. The lessee, under the current lease agreement, is granted the option to renew the lease for three successive renewal terms of twenty-four months each, commencing immediately upon the expiration of the preceding initial lease term, October 1995. At December 31, 1996, future minimum lease receipts were as follows:

Year Ending December 31, 1997 \$ 183,840

H. Long-Term Debt*Primary Government*

Long-term Debt at December 31, 1996 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 13, 2002; interest at 30.6% to 33.7% \$ 30,720

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

B. Long-Term Debt (cont.)

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 Paying Assessments fund. The latest bond series was issued in 1990 for \$81,831 with a stated rate of interest of 6.5%. The remaining series have interest rates of 8.0% and 6.5%. Total principal outstanding as of December 31, 1990 was \$218,289.

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 1990 are as follows (revenue bonds are to follow):

Year	General Obligation Bonds	Special Assessment	Total
1997	\$ 7,000	\$ 69,878	\$ 76,878
1998	7,000	44,981	51,984
1999	6,779	37,512	44,291
2000	6,904	35,443	42,347
2001	6,779	19,240	26,019
2002 & thereafter	<u>6,734</u>	<u>79,855</u>	<u>79,809</u>
	<u>\$ 41,406</u>	<u>\$ 276,257</u>	<u>\$ 313,336</u>

Revenue Bonds

\$24,600,000 - 1992 District 4A Revenue Bonds
due in annual installments of \$2,000,000 -
\$2,770,000 beginning September 1, 1996
through 2002; interest initially set at 1.500%
variable rate adjusted weekly \$ 22,600,000

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

This Bond and the issue of which it forms a part are payable as to both principal and interest solely from and secured by an irrevocable pledge and dedication of the net avails or proceeds of the 2% 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

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

III. Long-Term Debt (cont.)

or statutory provisions relating to the incurring of indebtedness. The Governing Authority of the Issuer has covenanted and agreed and does hereby covenant and agree not to discontinue or decrease or permit to be discontinued or decreased the Tax in anticipation of the collection of which this Bond and the issue of which it forms a part have been issued, nor, except as provided in the Indenture, in any way make any change which would diminish the amount of the Tax revenues to be received by the Issuer or in any way make any change in the allocation of the proceeds of the Tax which would diminish the amount of said Tax revenues to be received by the Issuer until all of the Bonds have been paid in principal and interest, and has further covenanted in and by the Indenture to maintain debt service coverage on the Bonds at least equal to 1.25 times the maximum annual debt service requirements on the Bonds in any future fiscal year.

In addition to the pledge of specific revenues, a special reserve of \$2,480,000 was initially pledged and set aside as additional security for the certificates of Indebtedness outstanding. The value of this reserve fund, at December 31, 1996, is \$2,783,881. The interest rate made 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 - Remarking Account, Liquidity Account, and Issuer Payment Account, and (6) Robam 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 1998, 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:

Year	Principal
1997	\$ 3,778,800
1998	3,778,800
1999	3,778,800
2000	3,778,800
2001	3,778,800
2002 & thereafter	<u>3,778,800</u>
	* \$ 22,608,800

* 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, 1996, the rate was 4.17%; for the first week in 1997, the rate was 3.97%.

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

II. Long-Term Debt (cont.)

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

	Balance at December 31, 1995	Current Year Additions	Current Year Retirements	Balance at December 31, 1996
General Obligation Debt	\$ 34,314	\$ 0	\$ 3,595	\$ 30,719
Revenue Bonds Payable	24,660,900	—	2,090,000	22,600,000
Special Assessment Debt	248,980	81,833	112,532	218,281
Unpaid ETD & Vacation Time Payable (Net Increase)	354,348	—	8,584	362,934
Total Changes in Long-Term Debt Account Group	<u>\$ 25,377,642</u>	<u>\$ 81,833</u>	<u>\$ 3,320,781</u>	<u>\$ 25,234,732</u>

The beginning General Long-Term Debt balance was reduced by the amount of the sales tax rebate liability (\$878,382) now reported in the Public Works Special Revenue Fund. See also Note III(3.)

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 Debt

1. A number of the special districts included as discrete-component units have revenue bonds, general obligation bonds, and other debt outstanding as of December 31, 1996. 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, 1996, including interest payments of \$52,778,346 are as follows:

Year Ending Dec. 31	General Obligation Bonds	Revenue Bonds	Special Assessments	Notes Payable
1997	\$ 3,783,513	\$ 7,487,900	\$ 36,090	\$ 498,000
1998	3,815,773	8,157,806	12,745	15,557
1999	3,751,178	8,513,315	12,031	—
2000	3,323,897	8,447,071	11,315	—
2001	3,182,108	8,389,758	—	—
Thereafter	<u>13,182,581</u>	<u>69,582,829</u>	<u>—</u>	<u>—</u>
	<u>\$ 33,689,853</u>	<u>\$ 118,888,381</u>	<u>\$ 72,181</u>	<u>\$ 514,457</u>

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

II. Long-Term Debt (cont.)

2. In 1994 the following component unit issued general obligation bonds in advance refund previously issued bonds, which qualified to be an in-substance defeasance. The amount of debt remaining as December 31, 1996 is also listed. This debt is not presented in these financial statements since monetary assets were placed in an irrevocable trust to retire this debt.

Fire Protection District No. 1 of Ward 1	\$	540,000
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I. Contributed Capital

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

Contributed capital for the component units consisted of the following:

Grants	\$	7,114,460
General obligation bonds		2,664,800
Construction/capital projects		8,782,054
Self insured activities		1,000,800
Other		192,979
Capitalized interest		262,791
Amortization/Depreciation		<u>(833,743)</u>
Total	\$	<u>19,033,681</u>

I. Reserved Fund Balance and Retained Earnings

Primary Government

The General Fund has a reservation of fund balance for advances and notes receivable in the amount of \$188,784 and \$401,811, respectively.

All of the debt service funds have reserved fund balances, in the amount of \$1,351,716 (sum of \$108,512 deficit fund balance), 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 \$728,592 for the general fund and various special revenue funds.

Component Units

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$3,873,270; (2) prepaid items-\$128,073; and (3) project activities-\$3,303,782. Reserved retained earnings was \$5,450,947 and related to debt retirement, construction and capital outlay expenses.

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

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 \$822,417, respectively, for the purpose of capital improvements.

Component Units

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

(1) Capital expenditures and/or improvements	\$ 5,779,714
(2) Future expenditures (operating or otherwise)	\$14,894,124

L. Prior Period Adjustment

In previous years, the Police Jury has reported a liability for enterprise zone sales tax rebates in the general long term debt account group. The rebate program encourages economic development in the Parish by granting rebates on sales tax paid to the Parish, if certain conditions are met. An estimate of the probable liability has previously been presented to the general long term debt account group. It was determined in the current year that the proper presentation of this liability would be in the governmental fund which collects the sales tax and credits any related rebates. Therefore, both the general long term debt account group beginning balance and the Special Revenue Fund-Public Work's beginning fund balance has been decreased by \$878,813, the estimate of the rebate liability at January 1, 1996.

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 per-rate 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 Amfems 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 1995 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 (CONCL)

A. Risk Management (cont.)

The workers' 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, 1996, the Police Jury had not reached any stop-loss coverage. The general liability fund purchases commercial insurance for general liability, automobile and property insurance. All claims are paid by the Police Jury up to a maximum of \$25,000/claim or \$125,000 per year.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury recorded an accrual of \$70,389 for stop-loss coverage reimbursements due for 1996.

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

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Claim's Liability Balance at Year End
(1) Workers' Compensation Fund				
1994	\$ 80,265	\$ 74,324	\$ (75,495)	\$ 79,094
1995	\$ 79,294	\$ 166,045	\$ (98,101)	\$ 147,238
1996	\$ 147,238	\$ 165,975	\$ (148,255)	\$ 172,928
(2) Health Insurance Fund				
1994	\$ 412,013	\$ 1,281,752	\$ (1,430,678)	\$ 263,087
1995	\$ 281,087	\$ 1,200,745	\$ (1,319,741)	\$ 342,091
1996	\$ 342,091	\$ 1,926,038	\$ (1,795,856)	\$ 472,273
(3) General Liability Fund				
1994	\$ 684,260	\$ 402,908	\$ (34,068)	\$ 1,053,100
1995	\$ 1,053,100	\$ 324,632	\$ (684,833)	\$ 692,899
1996	\$ 692,899	\$ 522,486	\$ (96,895)	\$ 1,021,270

(c)

NOTE IV - OTHER INFORMATION (CONT.)**A. Risk Management (cont.)**

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Claim's Liability Balance at Year End
(f) Unemployment Insurance Fund				
1994	\$ 0	\$ 16,767	\$ (12,185)	\$ 4,582
1995	\$ 4,582	\$ 12,799	\$ (12,008)	\$ 5,373
1996	\$ 9,954	\$ 16,599	\$ (30,613)	\$ 6,090 (g)

(a) \$44,470 is reflected in Accounts Payable while \$936,900 is reflected as a liability for self insurance claims.

(b) This amount is reflected in Accounts Payable.

B. Contingent Liabilities and Commitments

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

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

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

As of December 31, 1996, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Forty-two (42) 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 \$686,500 in claims for treasury-draw of the forty-two cases. This amount is reflected in the Self Insured Interest Service Fund. The District Attorney has also confirmed that it is representing two of the Police Jury's component units for which the Police Jury has assumed temporary control. The District Attorney confirmed that in one of the lawsuits, it is probable that a loss of \$25,000 has been incurred. This has been recorded in the Sewer District 11 of Ward 3 component unit financial statements. The other lawsuit is for Waterworks 5 of 3 and the District Attorney has confirmed that it is reasonably possible that an

(NOTE IV - OTHER INFORMATION (CONT.))

B. Contingent Liabilities and Commitments (cont.)

additional \$25,000 liability has been incurred. Discovery is still ongoing in this particular case. This amount is not accrued in these financial statements.

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 (instead of forty-three cases) being defended by the District Attorney's office is small (if any) and, in some cases, is not even estimable.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 1996:

R.E. Heidt Construction	
Project 1996-02	\$ 180,473
Project 1996-03	347,119
Project 1996-04	32,013
W.E. McDonald	
Project 1996-05	562,660
Picola Construction	
Improvements to Courthouse	1,709,850
Public Works East Maintenance Facility	3,558,821
Toupin Construction, Inc.	
Antoine Gully Project	87,953
F.D. Slay Contractor, Inc.	
Henderson Bayou Project	58,776
Total Primary Government	\$ 5,418,247

The Police Jury also entered into a Joint Funding Agreement with the United States Department of the Interior for water resources investigations. The agreement is for the inscription of the 200 foot' and 500 foot' sands in Calcasieu Parish for the period July 1, 1995 to June 30, 1997. The agreed upon fee is \$80,000. \$40,000 was paid or accrued at December 31, 1996, leaving an additional commitment of \$20,000.

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 accounts, property, or rights are (and/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

NOTES IV - OTHER INFORMATION (CONT.)

C. Deferred Compensation Plan (cont.)

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 loans 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 \$876,810. 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 1996 payment was \$185,840. 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 hygiene supplies for prisoners at the Parish jail facility. The Parish agrees to pay the Sheriff an annual negotiated amount (the 1996 payment was agreed at \$274,849). 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 meals, clothing and hygiene 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, 1998 and ending December 31, 1998, with an optional extension of (two) three year periods. A total sum of \$285,650 was paid for 1996.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit under an agreement with the Calcasieu Parish Police Jury. The terms of the agreement include an annual payment of \$240,000 to the State. This fund reports this payment and other expenses of the Calcasieu Parish Health Unit.

Calcasieu Parish has a three percent parish wide hotel-motel tax 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 Tourism 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 1998, 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

NOTE IV - OTHER INFORMATION (CONT.)

D. Joint Service Agreements (cont.)

Wyslink. In 1998, the Police Jury received \$4,250,986 in bonding fees of which \$677,586 was remitted to other government entities. The required annual payment of \$1,800,000 was also received.

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 cost.

F. Retirement Commitments

Substantially all Calcasieu Parish Police Jury ("Parish") employees participate in the Parishial Employees' Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employees retirement system. The plan was established by the Louisiana legislature as of January 1, 1953, by Act 305 of 1952. The system was revised by Act 768 of 1978, 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, 1998 was \$13,892,428, the Parish's total payroll was \$16,245,802.

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

Plan A Fund Details:

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 80.

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, 1983, and three per cent of final compensation for each year of service after January 1, 1980.

Plan B Fund Details:

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 82. 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 statute, 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.

NOTE IV - OTHER INFORMATION (CONT.)

F. Retirement Commitments (cont.)

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 6233, specifically, and other general laws of the State of Louisiana.

Covered employees are required by Louisiana Statute to contribute 9.2% 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 7.25% of total compensation for Plan A and 1.80% of total compensation for Plan B. The contribution requirement for the year ended December 31, 1996 was \$2,285,265 which consisted of \$991,242 from the Parish and \$1,293,985 from employees; these contributions represented 7.25% 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 stop-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 modified 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 employees. The pension benefit obligation as of December 31, 1996, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$837.9 Million. This consisted of \$815.2 million for Plan A and \$42.7 million for Plan B. The System's net assets available on that date (valued at actuarial cost) were \$756.1 Million, leaving a total unfunded pension benefit obligation of \$101.8 Million. The Parish's 1996 contribution represented 3.2% 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, 1996 audit report.

G. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 1996 follows:

David Abshire	\$	10,272
Franco L. Aubreyport		10,272
Allen P. August		11,256
Dale M. Bayard		10,272
Algie Broussard		10,272
Al Buggaliera		10,272
Calvin Collins		10,272
Larry Currie		10,272
D.C. Green		10,272
Elizabeth C. Griffin		10,272
George Heard		10,272
Dana Carl Jackson		10,272
Charles S. Mackley		10,272
Sandra Thomas		10,272
Total	\$	<u>134,832</u>

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.

	Food Stamps	Commodities
Beginning Inventory, January 1, 1996	\$ 4,203,410	\$ 0
Coupons/Commodities Received	15,638,729	13,444
Coupons/Commodities Distributed	<u>(13,695,315)</u>	<u>(13,444)</u>
Ending Inventory, December 31, 1996	<u>\$ 6,146,824</u>	<u>\$ 0</u>

B. On-Behalf Payments for Salaries and Benefits

During 1996 the Police Jury implemented GASB Statement No. 24 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. This standard requires the Police Jury to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Police Jury employees. Financial statements for the 1995 fiscal year have been restated to conform to the provisions of this statement.

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 1996, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$790,875, and employees of the Registrar of Motor's Office \$15,283.

LRS 11:82 provides for a percentage of property taxes collected by the tax collector in Calcasieu Parish to be remitted to the Parochial Employees' Retirement System. This percentage is determined annually by the Public Retirement Systems' Actuarial Committee.

On-behalf payments recorded as revenues and expenditures in the 1996 financial statements and the effect of restatement to the 1995 statements are as follows:

Primary Government

	State Supplemental Salaries	LRS 11:82 Pension Contribution	Total 1996 On-Behalf Payments	Total 1995 On-Behalf Payments
General Fund	\$ 35,283	\$ 137,216	\$ 202,500	\$ 216,731
Special Revenue Funds	<u>790,875</u>	<u>275,245</u>	<u>1,066,120</u>	<u>1,059,157</u>
Total Primary Government	<u>\$ 826,158</u>	<u>\$ 412,461</u>	<u>\$ 1,238,621</u>	<u>\$ 1,275,888</u>

NOTE V - FEDERAL AND STATE FINANCIAL ASSISTANCE (CONT.)

B. On-Behalf Payments for Salaries and Benefits (cont.)

Component Units

Discretely presented component units included in the Police Jury's reporting entity have also made on-behalf payments for supplemental salaries and pension contributions in the amount of \$751,001. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments stated below.

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.

Colombia Parish Police Jury
General Fund
Comparison Balance Sheets
December 31, 1951 and 1950

	1951	1950
Assets		
Cash	\$ 482,422	\$ 179,479
Investments	2,175,414	2,748,844
Receivables less of allowances for uncollectibles:		
Taxes	2,024,240	4,738,484
Interest receivable	87,844	111,825
Due from other governmental units	89,230	242,251
Due from other funds	238,350	298,000
Due from component units	48,484	39,382
Advances to other funds	187,184	289,251
Notes receivable	224,414	814,000
Other receivables	2,228	2,889
Total Assets	\$ 14,148,170	\$ 13,712,210
Liabilities and Fund Balances		
LIABILITIES:		
Accounts payable	\$ 218,788	\$ 298,829
Accrued liabilities	9,184	44,887
Due to other funds	—	185,245
Due to component units	98,453	927
Due to other governmental units	864	—
Deferred revenues	5,214,881	4,747,794
Total Liabilities	5,849,167	5,885,732
Fund Balances:		
Reserved for encumbrances	18,845	14,838
Reserved for advances	129,788	282,980
Reserved for sales receivable	497,921	514,017
Unreserved—undesignated	10,140,728	5,841,474
Total Fund Balances	10,787,282	12,423,209
Total Liabilities and Fund Balances	\$ 16,636,449	\$ 18,238,941

California State Police Jury
General Fund
Comparative Statement of Revenues, Expenditures and
Change in Fund Balances
For the fiscal years ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Taxes:		
All vehicles	\$ 8,228,274	\$ 8,241,912
Other taxes, penalties & interest	242,471	252,258
(Intergovernmental) revenues	3,233,250	1,359,287
Charges for services	1,000	8,490
Fees and forfeitures	162,193	170,081
Interest	718,320	622,060
Gaming revenues	—	77,832
Miscellaneous revenues	244,327	204,490
Total revenues	<u>12,826,855</u>	<u>12,936,400</u>
Expenditures:		
Current:		
Legislative	872,470	802,261
Judicial	504,450	519,259
Firearms	164,060	148,187
Other general government	1,740,880	1,788,489
Public safety	1,670,288	1,287,579
Health and welfare	222,298	224,228
Economic development & assistance	78,264	97,428
Capital outlay	528,670	514,040
Debt service	—	—
Pensional retirement	3,888	3,288
Interest and fiscal charges	2,478	2,887
Other expenditures	108,288	148,244
Total expenditures	<u>11,817,796</u>	<u>11,915,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,009,059</u>	<u>1,020,975</u>
Other financing sources (uses):		
Operating transfers in	18,000	18,000
Operating transfers out	(8,607,378)	(528,725)
Operating transfers to component units	(24,420)	(272,481)
Total other financing sources (uses)	<u>(8,613,798)</u>	<u>(783,206)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>195,261</u>	<u>237,769</u>
Fund balance at beginning of year	<u>10,492,908</u>	<u>8,251,178</u>
Fund balance at end of year	<u>\$ 10,688,169</u>	<u>\$ 8,488,947</u>

Calcasieu Parish Police Jury
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - BCC-BRAP Budgetary Basis
Budget and Actual
for the fiscal year ended December 31, 1998

	Budget	Actual	Variance
Revenues:			
Taxes:			
All millages	\$ 4,484,000	\$ 5,088,208	\$ 604,208
Other taxes, penalties & interest	300,000	368,471	68,471
Inter-governmental revenues	1,177,800	1,388,881	211,081
Charges for services	78,000	127,485	49,485
Fines and forfeitures	180,000	180,760	100,760
Interest	454,000	719,300	265,300
Miscellaneous revenues	344,900	348,917	4,017
Total revenues	<u>7,387,700</u>	<u>8,523,000</u>	<u>1,135,300</u>
Expenditures:			
Current:			
Legislative	298,485	377,768	79,283
Judicial	667,788	838,188	170,400
Electricity	180,180	183,300	3,120
Other general government	2,813,738	1,972,387	841,351
Public safety	1,500,000	1,508,388	8,388
Health and welfare	388,441	518,408	129,967
Economic development & assistance	107,820	78,880	28,940
Capital outlay	238,780	128,477	110,303
Self services	-	1,585	-
Principal retirement	1,585	1,585	-
Interest and fiscal charges	1,478	1,478	-
Other expenditures	141,807	157,288	15,481
Total expenditures	<u>5,732,388</u>	<u>5,888,488</u>	<u>156,100</u>
Excess deficiency of revenues over (under) expenditures	<u>1,655,312</u>	<u>2,634,512</u>	<u>979,200</u>
Other financing sources (uses):			
Operating transfers in	10,000	10,000	-
Operating transfers out	(2,787,841)	(2,497,378)	290,463
Total other financing sources (uses)	<u>(2,687,841)</u>	<u>(2,487,378)</u>	<u>199,463</u>
Excess deficiency of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>(1,032,040)</u>	<u>147,134</u>	<u>1,179,174</u>
Fund balance at beginning of year	<u>18,912,918</u>	<u>18,912,918</u>	<u>-</u>
Fund balance at end of year	<u>\$ 18,478,838</u>	<u>\$ 19,060,052</u>	<u>\$ 581,214</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 FHO 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 Waste 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 cares for stray animals in the Parish and which assists the Calcasieu Parish Health Unit in its animal control program. Financing is provided by animal care fees, contributions from municipalities, private contributions and transfers from the General Fund and the Health Unit Fund.

ADMINISTRATIVE FUND

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

PLANNING AND DEVELOPMENT FUND

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

PARKS FUND

The Parks Fund accounts for the operation of all the parks of the parish. Financing is provided primarily by transfers from the General Fund and food stamp permits. 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 a set volume fee, 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 job. Financing is provided by Federal grant 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.

CADASTRE FUND

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

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 in 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 asset sales 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 Parish Jury 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 work.

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 1993 by the Muller family.

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.

LCDRC PROJECT FUND

The Louisiana Community Development Block Grant (LCDRC) 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 grant/loan 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.

RETROSPECTIVE INSURANCE RESERVE FUND

The Retrospective Insurance Reserve Fund was used to provide the Police Jury with funds to alleviate any abnormal increases in the Self-Insured Health Insurance Fund. At the beginning of 1996 all funds were transferred to the Self-Insured Health Insurance Funds as a residual equity transfer.

CALLAGHAN INVESTMENTS, LP

Special Revenue Funds

Combining Balance Sheet

December 31, 2016

(Following are amounts for December 31, 2015)

Assets	Fund Totals	Health Fund	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds		Special Revenue Funds	Special Revenue Funds
								Special Revenue Funds	Special Revenue Funds		
Accounts receivable	1,076,049	-	1,076,049	-	-	-	-	-	-	-	-
Due from other governmental units	19,071	-	19,071	-	-	-	-	-	-	-	-
Due from other funds	75,248	-	75,248	-	-	-	-	-	-	-	-
Due from other agencies	6,718	-	6,718	-	-	-	-	-	-	-	-
Total assets	1,177,086	-	1,177,086	-	-	-	-	-	-	-	-
Liabilities and fund balances											
Accounts payable	16,798	-	16,798	-	-	-	-	-	-	-	-
Accrued liabilities	50,285	-	50,285	-	-	-	-	-	-	-	-
Due to other governmental units	8,481	-	8,481	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	1,049,114	-	1,049,114	-	-	-	-	-	-	-	-
Unexpended payoffs	19,410	-	19,410	-	-	-	-	-	-	-	-
Unexpended special liability	10,000	-	10,000	-	-	-	-	-	-	-	-
Total liabilities	1,213,688	-	1,213,688	-	-	-	-	-	-	-	-

Liabilities and Fund Balances

Liabilities	Fund Totals	Health Fund	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds
Accounts payable	16,798	-	16,798	-	-	-	-	-	-	-	-	-
Accrued liabilities	50,285	-	50,285	-	-	-	-	-	-	-	-	-
Due to other governmental units	8,481	-	8,481	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	1,049,114	-	1,049,114	-	-	-	-	-	-	-	-	-
Unexpended payoffs	19,410	-	19,410	-	-	-	-	-	-	-	-	-
Unexpended special liability	10,000	-	10,000	-	-	-	-	-	-	-	-	-
Total liabilities	1,213,688	-	1,213,688	-	-	-	-	-	-	-	-	-

Fund Balances

Fund Balances	Fund Totals	Health Fund	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds	Special Revenue Funds
Reserved for encumbrances	184,116	-	184,116	-	-	-	-	-	-	-	-	-
Unexpended	1,113,482	-	1,113,482	-	-	-	-	-	-	-	-	-
Unexpended special investments	1,133,000	-	1,133,000	-	-	-	-	-	-	-	-	-
Total fund balances	2,430,608	-	2,430,608	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	3,624,396	-	3,624,396	-	-	-	-	-	-	-	-	-

(continued)

CALIFORNIA PUBLIC POLICE LIBRARY

Special Revenue Fund
 Operating Balance Sheet
 December 31, 2016

(This comparative table for December 31, 2016)

Assets	Cash		Accounts Receivable		Inventory		Prepaid Expenses		Fixed Assets		Total Assets	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Cash	11,075	61	-	-	-	-	11,075	61	1,107,112	1,107,112	1,118,187	1,107,173
Accounts Receivable	-	-	1,107,112	1,107,112	-	-	-	-	-	-	1,107,112	1,107,112
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	11,075	61	1,107,112	1,107,112	-	-	11,075	61	1,118,187	1,107,173	1,118,187	1,107,173

Liabilities and Fund Balance in

Liabilities	Accounts Payable		Accrued Liabilities		Deferred Liabilities		Other Liabilities		Total Liabilities	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	-	-	-	-	-	-	-	-	-	-
Deferred Liabilities	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Assigned for Capital Projects	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	-	-	-	-	-	-	-	-	-	-

Reserve Funds

Reserve Funds	Reserve Funds		Total Reserve Funds	
	Actual	Budget	Actual	Budget
Reserve Funds	-	-	-	-
Total Reserve Funds	-	-	-	-

CASCADE FUNDRAISING (LTD)

Special Revenue Funds

Controlling Balance Sheet

December 31, 2016

(With comparative totals by December 31, 2015)

Items	For Individual Fund Development		LCCOBS		Library	
	2016	2015	2016	2015	2016	2015
Cash	1,072	-	24,500	-	4,981,344	2,872,348
Receivables	18,218	-	-	-	993,148	1,096,078
Accumulated depreciation	-	-	-	-	-	4,681,078
Inventory	1,491	-	-	-	14,181	21,427
Other receivables	-	-	-	-	-	181,487
Due from other governmental units	-	-	61,644	-	-	479,000
Due from other funds	-	-	-	-	-	3,260
Due from component units	-	-	-	-	-	-
Total assets	20,781	-	86,144	-	6,089,753	8,552,681

Liabilities and fund balances

Accounts payable	-	-	-	-	1,189,490	1,079,089
Accrued liabilities	-	-	-	-	76,488	88,808
Due to other governmental units	-	-	-	-	1,887,238	81,779
Due to other funds	-	-	-	-	60,889	14,889
Due to component units	-	-	-	-	16,677	1,677
Deferred revenue	-	-	-	-	1,908,448	6,944,079
Reserve accounts	-	-	-	-	370,486	140,884
Unassigned major liability	-	-	-	-	-	-
Total liabilities	16,781	-	84,728	-	4,453,238	11,228,687

Fund balances

Unassigned major liability	-	-	-	-	588,643	1,284,079
Unassigned	-	-	-	-	10,177,719	6,348,786
Unassigned for capital improvements	18,586	-	-	-	61,112,823	21,271,111
Unassigned	18,586	-	-	-	1,088,142	1,048,666
Total fund balances	37,172	-	-	-	1,268,527	18,952,642
Total liabilities and fund balances	53,953	-	84,728	-	5,721,765	30,201,329

CHICAGO FIBERS FUND 5.00

Special Revenue Fund

Comparing Statement of Revenues, Expenditures,
and Changes in Fund Balance

For the Year (or Month) Ended December 31, 1995

(Funds Comparative Analysis December 31, 1995)

Revenues	Funds		Total	Special		Total	Funds		Total
	Public	State		Revenue	Expenditure		Revenue	Expenditure	
Total	1,294,295	6,208,870	7,503,165	1,952,210	1,171,299	3,123,509	-	-	3,123,509
Gifts	1,294,295	-	1,294,295	-	-	1,294,295	-	-	1,294,295
Other sales, production and interest	-	-	-	-	-	-	48,971	-	48,971
Revenue and interest	-	-	-	184,143	-	184,143	781,794	144,708	926,537
Intergovernmental revenue	-	-	-	19,418	81,511	100,929	-	10,881	111,810
Charge for services	-	-	-	79,800	-	79,800	1,295,300	13,600	1,308,900
Interest and dividends	-	-	-	4,170	-	4,170	-	-	4,170
Investment income	1,044,943	593,421	1,638,364	19,418	19,418	1,657,190	306,400	10,881	1,974,471
Grants	94,409	-	94,409	-	-	94,409	-	-	94,409
Subsidies	-	-	-	-	-	-	-	-	-
Gifts of cash	-	-	-	51,154	-	51,154	1,000	4,725	1,051
Investment income	184,143	-	184,143	1,952,210	1,171,299	3,123,509	1,000	4,725	3,128,234
Total revenues	1,479,448	6,802,291	8,281,739	2,013,772	1,292,718	3,306,490	1,004,725	9,550	3,315,995
Expenditures									
Contract	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	1,000,000	-	1,000,000
Fees and administration	-	-	-	-	-	-	10,000	-	10,000
Other general purposes	-	-	-	-	-	-	-	-	-
Public utility	100,079	-	100,079	1,411,594	191,709	1,601,773	-	-	1,601,773
Public works	6,590,554	1,111,287	7,701,841	-	1,126,706	8,828,547	-	-	8,828,547
Public safety	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Public administration	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Community development and welfare	-	-	-	-	-	-	-	-	-
Capital outlay	411,044	-	411,044	1,044	-	412,088	75	-	412,163
Other expenditures	-	-	-	-	-	-	-	-	-

Telephone	1,201,282	2,081,211	261,428	1,070,141	1,294,206	214,065	1,080,141	1,020,218	69,923	81,728
Other (Machinery) expenses										
Operating expenses	2,209,428	4,211,561	895,478	484,821	382,426	213,885	271,941	213,443	68,598	68,598
Other (Operating expenses) (a)										
Operating expenses	1,600,141	-	-	-	1,014,044	204,000	-	194,000	194,000	204,000
Operating expenses	(1,214,879)	(80,000)	1,000,000	-	(22,123)	-	(9,000)	(75)	-	-
Operating expenses										
Operating expenses	(271,482)	(80,000)	(100,000)		3,041	(80,000)	(94,000)	(80,000)		(80,000)
Other (Machinery) expenses and other (Operating expenses and (a) expenses and other financing cost	3,241,089	4,000,447	681,014	698,877	274,079	91,000	70,000	104,000	104,000	470,000
Fund balance at beginning of year	14,000,200	18,000,000	4,000,000	100,000	1,000,000	800,000	1,000,000	1,000,000	1,000,000	7,000,000
Transfers in										
Transfers out	(1,000,000)	-	-	-	-	-	-	-	-	-
Residual equity funds	12,000,289	18,000,447	4,000,000	1,000,000	1,000,000	800,000	1,000,000	1,000,000	1,000,000	7,000,000
Residual equity funds	12,000,289	18,000,447	4,000,000	1,000,000	1,000,000	800,000	1,000,000	1,000,000	1,000,000	7,000,000
Residual equity funds	12,000,289	18,000,447	4,000,000	1,000,000	1,000,000	800,000	1,000,000	1,000,000	1,000,000	7,000,000

CHILMARK - FARMER POLICY FUND

Special investment funds

Condensed Statement of Operations, Expenditures,

and Changes in Fund Balances

For the fiscal year ended December 31, 2004

(All dollar amounts in thousands, unless otherwise indicated)

Description	Expenditures		Residual	Total Assets		Total Liabilities		Total Equity	
	Capital	Admin		Current	Capital	Current	Capital	Current	
Revenues									
Fees:									
Admissions	\$ 1,070,000	-	-	-	-	-	-	1,070,000	-
Gifts	-	-	-	-	-	-	-	-	-
Other sales, donations and interest	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Investment income	971,000	1,029,000	196,000	2,096,000	1,847,000	1,847,000	196,000	-	-
Change in net assets	-	11,700	-	-	-	-	-	-	-
Fees and discounts	913,000	-	-	-	-	-	-	-	40,000
Interest	184,000	6,000	16,000	890	1,670	90	1,580	41,000	4,000
Grants	-	-	-	-	-	-	-	-	-
Gifts of assets	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	264,000	-	11,000	-	-	-	-	-	-
Total revenues	4,813,000	1,050,000	218,000	2,196,000	2,483,000	1,847,000	636,000	1,180,000	81,000
Expenditures									
Capital:									
Building	1,070,000	-	-	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-	-	-	-
Other property	-	-	-	-	-	-	-	-	-
Public utility	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Community development activities	-	-	-	-	-	-	-	-	-
Administrative	1,000	-	1,000	-	-	-	-	-	-
Other operations	-	-	-	-	-	-	-	-	-
Total expenditures	1,071,000	-	1,000	-	-	-	-	1,071,000	-

Total expenditures	1,276,622	1,083,002	2,169,724	201,218	1,788,506	1,112,651	651,855	651,855	1,022
Excess (deficiency) of revenues over (under) expenditures	1,636,125	1,002	6,462	6,462	1,81	1,750	6,460	1,648	6,462
Other financing sources (uses)									
Operating leases in		70,000	11,611	-	-	-	114,000	-	-
Operating leases out		-	-	-	-	-	-	(61,000)	-
181,000									
Operating leases from corporate units	1,184,425								
Operating leases to corporate units	(1,276,215)								
Total other financing sources (uses)									
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	181,000	71,002	17,072	6,462	1,81	(1,141)	114,000	215,479	61,862
Fundations or reporting of year	1,086,622	84,864	1,103,272	28,000	1,051	181	25,118	91,482	61,862
For period reported	-	-	-	-	-	-	-	-	-
Partial reporting	-	-	-	-	-	-	-	-	-
Fundations or end of year	1,086,622	84,864	1,103,272	28,000	1,051	181	25,118	91,482	61,862
Footnote:									

ESSEX COUNTY BOARD OF SUPERVISORS

Special District Funds

Comparing Operations of Revenue, Expenditures,
and Changes in Fund Balances
By the Fund Year ended December 31, 1995
(All comparative data to December 31, 1995)

Revenue	Community Development		Economic Development		Child Support		Special Needs County		Housing Improvement	
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
Taxes	-	-	-	-	-	-	-	-	-	-
MA grants	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-
Other items, penalties and interest	-	-	-	-	-	-	-	-	-	-
Grants and awards	-	-	-	-	-	-	-	-	-	-
Non-programmed revenue	-	14,493	-	-	-	-	-	-	-	-
Chargeable services	-	-	-	-	-	-	-	-	-	-
Fees and contributions	12,174	388	90,000	71,244	17,543	1,100	1,100	59	-	-
Interest	-	-	200,000	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-	-
Net of funds	-	-	200,000	-	-	-	-	-	-	-
Major Revenue Totals	12,174	14,881	290,000	71,244	17,543	1,100	1,100	59	-	-
Major Revenue Totals	12,174	14,881	290,000	71,244	17,543	1,100	1,100	59	-	-
Total revenue	12,174	14,881	290,000	71,244	17,543	1,100	1,100	59	-	-
Expenditures										
Salaries	-	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	-	-	-	-
Personnel administration	-	-	-	-	-	-	-	-	-	-
Open space administration	-	-	-	-	-	-	-	-	10,000	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	141,000	-	-	-	-	-	80,000	-
Health and welfare	-	-	-	-	-	-	-	-	-	-
Child and welfare	-	-	-	-	-	-	-	-	-	-
Child and welfare	-	-	-	50,000	-	-	-	-	-	-
Economic development and housing	-	14,000	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	11,000

Other expenditures									
Total expenditures	58,491	82,892	54,498	80,425	80,425	80,425	80,425	80,425	80,425
Excess (deficiency) advances over funds expenditures	11,114	38,083	1,260	3,802,742	3,802,742	3,802,742	3,802,742	3,802,742	3,802,742
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	11,899	279,091	91,498	91,498
Operating transfers out	(81,099)	(84,418)	(2,248,774)	-	-	-	-	-	-
Operating transfers from component units	-	-	-	-	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(81,099)	(84,418)	(2,248,774)	-	-	11,899	279,091	91,498	91,498
Excess (deficiency) of revenues and other financing sources over funds expenditures and other financing uses	5,195	(4,265)	1,051,489	1,249	(4,091)	(4,091)	641,418	11,591	11,591
Fund balance at beginning of year	875,879	8,249	871,709	1,000,483	191,139	-	-	-	-
Transferred (received) financial equity interests	-	-	-	-	-	-	-	-	-
Fund balance at end of year	881,074	1,000,483	1,000,483	1,000,483	1,000,483	1,000,483	1,000,483	1,000,483	1,000,483

TABLE 10. PUBLIC FINANCE PROJECTIONS

Local Business Fund
 Continuing Statement of Revenues, Expenditures,
 and Changes in Fund Balances

For the fiscal year ended December 31, 1979

(With comparisons made to December 31, 1978)

	See Estimated Fund Development Fund	1979 Budget	Library Additions	Recreative Programs	1978	
					Actual	1978
Revenues:						
Taxes:						
all rates	-	-	-	-	6,750,281	6,179,647
fees	-	-	-	-	15,873,254	15,887,473
other	-	-	-	-	6,871	6,489
miscellaneous, previous adjustments	-	-	-	-	1,256,174	1,070,244
licenses and permits	-	-	-	-	4,763,143	4,670,626
intergovernmental revenues	-	114,453	-	-	1,793,176	1,779,941
charges for services	-	-	-	-	1,000,000	1,000,000
fines and forfeitures	1,000	-	4,100	-	1,201,446	1,093,040
interest	-	-	-	-	4,984,681	4,652,544
grants	-	-	-	-	-	70,486
miscellaneous revenues	-	-	-	-	61,882	63,380
Total revenues	1,000	114,453	4,100	-	31,625,413	29,726,846
Expenditures:						
Current:						
salaries	-	-	-	-	3,271,283	3,206,420
rents and utilities	-	-	-	-	3,500,000	3,035,500
other general government	1	-	-	-	1,100,000	900,000
public safety	-	-	-	-	2,000,000	2,070,000
public works	-	-	-	-	10,000,000	9,770,100
health and welfare	-	-	-	-	6,300,000	5,970,000
miscellaneous	-	-	-	-	480,240	391,500
depreciation	-	-	-	-	2,000,000	1,904,000
Capital outlay	201,482	174,477	-	-	4,200,000	4,270,400

Other expenditures									
Total expenditures	27,482	27,482					1,881		28,363
Excess (deficiency) of revenues over (under) expenditures	1,881	1,881	1,881						1,881
Other financing sources (used)									
Operating revenues to	36,000	75	1,000,000				3,075,000		1,000,000
Operating revenues not	-	-	-				1,000,000		(2,000,000)
Operating revenues from component units	-	-	-				100,000		100,000
Operating revenues to component units			1,000,000				1,000,000		1,000,000
Total other financing sources (used)	36,000	75	2,000,000				4,075,000		2,000,000
Excess (deficiency) of revenues and other financing sources over (under) operations and other financing uses	70,000	75	1,000,000				8,000,000		1,000,000
Fund balance at beginning of year	-	-	-				1,000,000		1,000,000
Plus (minus) adjustment	-	-	-				(875,000)		-
Unaudited year-to-date							1,000,000		1,000,000
Fund balance at end of year	70,000	75	1,000,000				1,000,000		1,000,000

Calcasieu Parish Police Jury
 Public Works Fund
 Comparative Balance Sheet
 December 31, 1996 and 1995

	1996	1995
Assets		
Cash	\$ 1,880,529	\$ 261,715
Investments	26,841,264	24,528,218
Receivables (net of allowances for uncollectibles):		
Taxes	3,429,820	1,228,870
Due from other governmental units	15,244	261,375
Insurance receivable	18,211	120,368
Due from other funds	6,314	1,884
Total Assets	\$ 32,748,186	\$ 26,244,057
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 578,880	\$ 409,488
Accrued liabilities	32,181	144,028
Due to other funds	9,484	7,011
Due to component units	—	620
Unearned revenues	1,048,104	1,289,891
Retainage payable	178,178	200,801
Contingent lease contract liability	218,587	—
Total Liabilities	3,565,314	3,274,817
Fund Balances:		
Assigned for encumbrances	888,358	1,268,157
Undersaved:		
Allocated for capital improvements	11,815,120	8,758,488
Encumbrances	6,876,888	6,880,488
Total Fund Balances	19,282,528	16,869,290
Total Liabilities and Fund Balances	\$ 32,748,186	\$ 26,244,057

Calcasieu Parish Police Jury
Public Works Fund
Comparative Statement of Receipts, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1996 and 1995

	1996	1995
Revenues:		
Taxes:		
Ad valorem	\$ 1,579,878	\$ 1,479,167
Sales	5,449,448	55,883,475
Intergovernmental revenues	1,481,808	1,882,828
Charges for services	---	9,400
Interest	1,020,000	92,154
IMBING Revenues	884,484	822,418
Spin off assets	---	78,122
Miscellaneous Revenues	148,088	114,884
Total revenues	12,473,607	14,540,327
Expenditures:		
Current:		
Public safety	818,579	767,554
Public works	7,789,884	7,257,498
Capital Outlay	4,222,824	4,262,870
Total expenditures	12,831,287	12,287,922
Excess (deficiency) of revenues over (under) expenditures	642,320	2,252,405
Other financing sources (uses):		
Operating transfers in	3,043,343	383,363
Operating transfers out	(2,422,800)	(120,800)
TOTAL Other financing sources (uses)	620,543	262,563
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,262,863	2,514,968
Fund balance at beginning of year	18,488,364	18,894,376
Prior period adjustments	1878,812	---
Residual equity transfer	12,408	3,708
Fund balance at end of year	\$ 20,580,584	\$ 21,898,084

Calumet Parish Police Jury
 Public Works Fund
 Schedule of revenues, expenditures
 Changes in Fund Balance - 1990-1991 Budgetary Period
 Budget and Actual
 For the fiscal year ended December 31, 1990

	Budget	Actual	Variance
Revenues:			
Taxes:			
AD valorem	\$ 1,200,000	\$ 1,417,717	\$ 217,717
Sales	10,000,000	12,500,540	2,500,540
Intergovernmental revenues	1,000,000	1,000,000	---
Charges for services	5,000	---	(5,000)
Interest	200,000	1,000,000	800,000
Grant Revenues	300,000	470,000	170,000
Miscellaneous Revenues	100,000	100,000	---
Total revenues	<u>14,100,000</u>	<u>18,588,257</u>	<u>4,488,257</u>
Expenditures:			
Current:			
Public safety	600,000	734,000	134,000
Public works	2,000,000	2,000,000	---
Capital outlay	3,000,000	4,000,000	1,000,000
Total expenditures	<u>10,000,000</u>	<u>12,400,000</u>	<u>2,400,000</u>
Excess (deficiency) of revenues over budget expenditures	<u>4,100,000</u>	<u>6,188,257</u>	<u>2,088,257</u>
Other financing sources (uses):			
Operating transfers in	300,000	1,000,143	670,143
Operating transfers out	(1,000,000)	(1,000,000)	---
Total other financing sources (uses)	<u>(700,000)</u>	<u>(100,000)</u>	<u>(600,000)</u>
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	<u>3,400,000</u>	<u>6,088,257</u>	<u>2,688,257</u>
Fund balance at beginning of year	15,000,000	15,000,000	---
Unrealized equity transfer	---	12,200	12,200
Fund balance at end of year	<u>\$ 15,000,000</u>	<u>\$ 15,088,257</u>	<u>\$ 88,257</u>

Calverley Parish Police Jury
 Solid Waste Fund
 Comparative Balance Sheets
 December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Assets		
Cash	\$ 883,838	\$ 179,331
Investments	12,824,889	7,472,315
Interest Receivable	132,704	71,881
Total Assets	<u>\$ 13,841,431</u>	<u>\$ 7,723,527</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 14,799	\$ 384,393
Due to component units	—	278
Total Liabilities	<u>14,799</u>	<u>384,671</u>
Fund Balances:		
Reserved for encumbrances	—	1,399
Unreserved - undesignated	12,314,889	7,407,148
Total Fund Balances	<u>12,314,889</u>	<u>7,408,547</u>
Total Liabilities and Fund Balances	<u>\$ 12,329,688</u>	<u>\$ 7,793,225</u>

Calumet Parish Police Jury
 Solid Waste Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the Fiscal Years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Taxes:		
Sales	\$ 4,381,213	\$ 4,401,739
Interest	189,913	341,084
Total revenues	\$ 4,571,126	\$ 4,742,823
Expenditures:		
Current:		
Public works	3,183,397	3,083,507
Excess (deficiency) of revenues over current expenditures	1,387,729	1,659,316
Other financing sources (uses):		
Operating transfers out	(44,000)	(44,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,343,729	1,615,316
Fund balance at beginning of year	1,419,843	1,487,833
Fund balance at end of year	\$ 2,763,572	\$ 3,103,149

Salinas Valley Water Jury
 Solid Waste Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balance - 1966-1967 Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1966

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Sales	\$ 4,834,894	\$ 4,781,813	\$ 53,081
Interest	250,000	495,821	245,821
Total revenues	<u>4,834,894</u>	<u>5,277,634</u>	<u>442,740</u>
Expenditures:			
Current:			
Public works	2,262,828	2,267,287	44,459
Excess (deficiency) of revenues over (under) expenditures	<u>2,572,066</u>	<u>3,010,347</u>	<u>438,281</u>
Other financing sources (uses):			
Operating transfers out	100,000	(88,000)	12,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,472,066</u>	<u>2,922,347</u>	<u>450,281</u>
Fund balance at beginning of year	7,718,835	7,718,835	—
Fund balance at end of year	<u>\$ 10,288,894</u>	<u>\$ 10,640,692</u>	<u>\$ 351,798</u>

Calcasieu Parish Police Jury
Health Care Fund
Comparative Balance Sheet
October 31, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
CASH	\$ 80,035	\$ 81,890
Investments	4,881,063	4,188,810
Receivables less allowances for uncollectibles:		
Taxes	1,418,112	1,492,878
Interest receivable	27,843	51,797
Due from other governmental units	---	34,474
Total Assets	<u>\$ 5,407,153</u>	<u>\$ 5,829,847</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 7,828	\$ 82,484
Accrued liabilities	3,545	21,790
Due to component units	---	377
Deferred revenues	1,462,000	1,462,071
Retainage payable	---	48,448
Total Liabilities	<u>1,473,373</u>	<u>1,615,170</u>
Fund Balances:		
Reserved for encumbrances	31,731	---
Unreserved - unassigned	4,198,049	4,128,148
Total Fund Balances	<u>4,198,780</u>	<u>4,128,148</u>
Total Liabilities and Fund Balances	<u>\$ 5,407,153</u>	<u>\$ 5,829,847</u>

Salisbury Parish Police Jury
Health Unit Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1990 and 1989

	1990	1989
Revenues:		
Taxes:		
ad valorem	\$ 1,810,000	\$ 1,900,700
Intergovernmental revenues	200,400	200,400
Licenses	800,000	800,000
Miscellaneous revenues	50,100	50,000
Total revenues	2,840,500	2,951,100
Expenditures:		
Current:		
Health and welfare	930,000	1,304,000
Capital outlay	14,000	247,000
Total expenditures	944,000	1,551,000
Excess (deficiency) of revenues over (under) expenditures	1,896,500	1,399,100
Other financing sources (used):		
Operating transfers out	(400,000)	(300,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing used	1,496,500	1,099,100
Fund balance at beginning of year	4,210,100	4,050,700
Fund balance at end of year	\$ 4,706,600	\$ 4,210,100

Solingen Parish Bridge Levy
Health Care Fund
Schedule of Revenues, Expenditures
Change in Fund Balances - Non-AMF Budgetary Basis
Budget and Actual
For the Fiscal Year ended December 31, 1994

	Budget	Actual	Variance
Revenues:			
Taxes:			
AD values	\$ 3,488,327	\$ 3,475,277	\$ 13,050
intergovernmental revenues	189,423	145,898	43,525
interest	189,000	228,428	(39,428)
Miscellaneous revenues	124,200	56,854	67,346
TOTAL REVENUES	3,790,950	3,906,457	(115,507)
Expenditures:			
Current:			
Health and welfare	3,208,324	982,482	2,225,842
capital outlay	147,000	82,383	64,617
Total expenditures	3,355,324	1,064,865	2,290,459
Excess (deficiency) of revenues over (under) expenditures	435,626	2,841,592	(2,405,966)
Other financing sources (uses):			
Operating transfers out	(1,602,418)	(618,864)	1,983,552
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,166,792)	222,728	(1,389,520)
fund balance at beginning of year	4,338,389	4,338,389	-
Fund balance at end of year	\$ 3,171,597	\$ 4,561,117	(1,389,520)

Calcasieu Parish Police Jury
 Financial Statement - Some Funds
 Comparative Balance Sheets
 December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Assets		
Cash	\$ 38,484	\$ 58,688
Investments	1,272,983	627,119
Receivables (net of allowances for uncollectibles):		
Taxes	2,278,481	2,660,247
Interest receivable	13,878	8,527
Due from other governmental units	38,883	62,154
Other receivables	288	---
Total Assets	<u>\$ 3,439,087</u>	<u>\$ 3,416,835</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 12,843	\$ 11,874
Accrued liabilities	7,843	41,874
Due to other funds	---	---
Due to component units	---	38
Deferred revenues	2,270,659	2,068,823
Total Liabilities	<u>2,282,725</u>	<u>2,122,554</u>
Fund Balances:		
Unreserved-undesignated	1,156,357	652,330
Total Liabilities and Fund Balances	<u>\$ 3,439,082</u>	<u>\$ 2,813,684</u>

Columbus Police Police Jury
 Systemic and Non-Systemic Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Fiscal Years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Receipts:		
All values	\$ 2,182,213	\$ 2,129,880
Intergovernmental revenues	274,817	221,788
Changes for DEPT/CLER	24,000	40,000
Fines and forfeitures	4,763	6,947
Interest	100,400	42,800
Miscellaneous revenues	---	5,342
Total revenues	2,412,373	2,648,587
Expenditures:		
Outlays:		
Public safety	1,893,720	1,890,300
Capital outlay	22,428	13,158
Total expenditures	1,916,148	1,903,458
Excess (deficiency) of revenues over budget expenditures	696,225	745,129
Fund balance at beginning of year	821,310	145,814
Fund balance at end of year	\$ 1,308,535	\$ 890,943

Calcasieu Parish Police Jury
 Annual Report on the Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
State:			
AD values	\$ 2,094,812	\$ 2,079,812	\$ 15,000
Intergovernmental revenue	212,412	280,278	67,866
Charges for services	12,000	73,000	61,000
Fines and forfeitures	5,000	4,500	(500)
Interest	80,000	198,414	118,414
Total revenues	<u>2,394,224</u>	<u>2,634,794</u>	<u>240,570</u>
Expenditures:			
Current:			
public safety	2,061,000	1,818,000	243,000
Capital outlay	7,000	21,818	(14,818)
Total expenditures	<u>2,068,000</u>	<u>1,839,818</u>	<u>228,182</u>
Excess (deficiency) of revenues over (under) expenditures	<u>326,224</u>	<u>794,976</u>	<u>468,752</u>
Fund balance at beginning of year	<u>482,812</u>	<u>482,812</u>	-
Fund balance at end of year	<u>\$ 809,036</u>	<u>\$ 1,277,788</u>	<u>\$ 468,752</u>

Colombus Parish Police Jury
 Municipal Control Fund
 Comparative Balance Sheet
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 41,643	\$ 81,333
Investments	2,648,387	1,211,733
Reimburseable (net of advances for uncollectibles):		
Taxes	1,222,298	1,211,287
Due from other governmental units	---	27,504
Interest receivable	17,179	15,739
TOTAL ASSETS	\$ 3,929,507	\$ 2,547,596
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 28,876	\$ 18,180
Accrued liabilities	1,221	12,645
Due to component units	---	94
Deferred revenues	1,228,384	1,119,187
Total Liabilities	1,586,661	1,449,006
Fund Balances:		
Reserved for contingencies	44,151	18,127
Unreserved-undesignated	1,428,245	1,089,844
Total Fund Balances	1,472,396	1,107,971
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,059,057	\$ 2,557,000

Calverley Parish Police Jury
 Municipal Control Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,172,278	\$ 1,182,007
Intergovernmental revenues	82,812	82,812
Grants	119,843	99,185
Sale of assets	0	1,000
Miscellaneous revenues	34,838	0
Total revenues	<u>1,407,971</u>	<u>1,365,004</u>
Expenditures:		
Current:		
Health and welfare	<u>1,220,838</u>	<u>1,008,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>187,133</u>	<u>356,526</u>
Other financing sources (used):		
Operating transfers in	129,298	---
Operating transfers out	<u>(129,298)</u>	<u>(129,298)</u>
Total other financing sources (used)	<u>0</u>	<u>(129,298)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing used	<u>187,133</u>	<u>227,228</u>
Fund balance at beginning of year	<u>1,488,378</u>	<u>1,485,825</u>
Fund balance at end of year	<u>\$ 1,675,511</u>	<u>\$ 1,713,053</u>

Calcasieu Parish Police Jury
REVENUE TO COSTS: FUND
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-Fund Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
ad valorem	\$ 3,125,387	\$ 3,127,882	\$ 2,495
Intergovernmental revenues	85,811	108,817	23,006
Interest	75,000	128,385	53,385
Miscellaneous revenues	—	58,028	58,028
Total revenues	<u>3,276,198</u>	<u>3,384,092</u>	<u>107,894</u>
Expenditures:			
Current:			
Health and welfare	1,408,388	1,387,787	20,601
Excess (deficiency) of revenues over (under) expenditures	<u>1,867,810</u>	<u>1,996,305</u>	<u>128,495</u>
Other financing sources (uses):			
Operating transfers in	560,816	125,854	(435,962)
Operating transfers out	—	(22,822)	(22,822)
Total other financing sources (uses)	<u>560,816</u>	<u>103,032</u>	<u>(457,930)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>78,996</u>	<u>1,996,305</u>	<u>1,917,309</u>
Fund balance at beginning of year	<u>1,402,681</u>	<u>1,402,681</u>	<u>—</u>
Fund balance at end of year	<u>\$ 1,479,986</u>	<u>\$ 1,798,987</u>	<u>\$ 318,991</u>

Caltrans English Police Levy
Animal Control Fund
Comparative Balance Sheet
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	0	0
Receivables	29,387	49,481
Accounts receivable	245,279	187,481
Due from other governmental units	2,270	1,831
	1,400	—
TOTAL ASSETS	0	0
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	0	0
Accrued liabilities	1,099	10,200
Due to other funds	843	—
Total Liabilities	11,099	88,180
Fund Balances:		
Unreserved-designated	214,638	188,718
Total Liabilities and Fund Balances	0	0

Calaveras Parish Police Jury
Annual Budget Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance
For the fiscal years ended December 31, 1994 and 1993

	1994	1993
Revenues:		
Licenses and permits	\$ 128,493	\$ 118,480
Intergovernmental revenues	189,920	179,880
Charges for services	7,834	9,474
Fines and forfeitures	21,800	18,480
Interest	19,074	18,880
Sale of assets	---	248
Miscellaneous revenues	5,908	3,488
Total revenues	380,414	368,050
Expenditures:		
Current:		
Public safety	881,798	489,508
Capital outlay	22,788	1,560
Total expenditures	904,586	491,068
Excess (deficiency) of revenues over current expenditures	119,080	(127,651)
Other financing sources (uses):		
Operating transfers in	308,000	390,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	38,080	262,349
Fund balance at beginning of year	385,716	242,178
Fund balance at end of year	\$ 423,796	\$ 504,527

Calcasieu Parish Police Jury
Animal Control Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (BIA-CAMP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 128,000	\$ 128,103	\$ 103
Intergovernmental revenues	298,244	297,820	(424)
Charges for services	8,000	7,839	(161)
Fines and forfeitures	18,000	21,400	3,400
Interest	8,000	18,274	10,274
Miscellaneous revenues	—	8,488	8,488
Total revenues	<u>549,244</u>	<u>579,914</u>	<u>30,670</u>
Expenditures:			
Current:			
Public safety	395,828	394,888	(940)
Capital outlay	5,000	23,798	(18,798)
Total expenditures	<u>400,828</u>	<u>418,686</u>	<u>(17,858)</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(151,584)</u>	<u>(138,772)</u>	<u>12,812</u>
Other financing sources (uses):			
Operating transfers in	208,000	208,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>56,416</u>	<u>69,228</u>	<u>12,812</u>
Fund balance at beginning of year	<u>248,221</u>	<u>248,221</u>	<u>—</u>
Fund balance at end of year	<u>\$ 304,637</u>	<u>\$ 317,449</u>	<u>\$ 12,812</u>

Calcasieu Parish Police Jury
Administration Fund
Comparative Balance Sheet
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 68,768	\$ 109,677
Investments	1,473,488	2,252,178
Interest receivable	18,084	20,541
Total Assets	\$ 1,550,340	\$ 2,382,396
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,088	\$ 81,808
Accrued liabilities	8,148	80,008
Due to other funds	118	---
Due to component units	---	154
Total Liabilities	18,354	161,970
Fund Balances:		
Reserved-undesignated	1,531,986	2,220,426
Total Liabilities and Fund Balances	\$ 1,550,340	\$ 2,382,396

California Parish Police Jury
 Administrative Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Fiscal Years ended December 31, 1996 and 1995

	1996	1995
Revenues:		
Other taxes, penalties and interests	\$ 83,873	\$ 48,480
Licenses and permits	732,394	732,196
Charges for services	1,384,883	1,137,888
Insurance	388,133	148,574
Miscellaneous revenues	7,188	8,939
Total revenues	2,584,469	2,082,877
Expenditures:		
Current:		
Finance and administrative	1,320,047	1,853,588
Other general government	84,882	82,633
Capital outlay	770	---
Total expenditures	1,415,699	1,936,221
Excess (deficiency) of revenues over (under) expenditures	1,168,770	146,656
Other financing sources (uses):		
Operating transfers net	180,808	180,808
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	987,962	327,464
Fund balance at beginning of year	2,748,977	2,814,343
Fund balance at end of year	\$ 3,836,939	\$ 3,141,807

Calcasieu Parish Police Jury
 Administrative Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-Grant Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1994

	Budget	Actual	Variance
Revenues:			
Taxes, fees, penalties and interest	\$ 85,000	\$ 83,870	\$ 1,130
Licenses and permits	400,000	381,188	18,812
Charges for services	1,120,000	1,241,880	121,880
Interest	120,000	284,180	164,180
Miscellaneous revenues	0,000	7,130	7,130
Total revenues	<u>1,925,000</u>	<u>2,058,348</u>	<u>133,348</u>
Expenditures:			
Current:			
Finance and administrative	1,450,000	1,357,820	92,180
Other general government	188,481	97,844	90,637
Capital outlay	---	712	712
Total expenditures	<u>1,638,481</u>	<u>1,456,376</u>	<u>182,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>286,519</u>	<u>601,972</u>	<u>315,453</u>
Other financing sources (used):			
Operating transfers out	(58,000)	(58,000)	---
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>228,519</u>	<u>543,972</u>	<u>315,453</u>
Fund balance at beginning of year	<u>2,796,161</u>	<u>2,796,161</u>	<u>---</u>
Fund balance at end of year	<u>\$ 3,024,680</u>	<u>\$ 3,340,134</u>	<u>\$ 315,454</u>

Caledonia Parish Police Jury
FINANCIAL AND DEVELOPMENT FUND
Comparative Statements of revenues, expenditures and
changes in Fund Balances
For the fiscal years ended December 31, 1994 and 1993

	1994	1993
Revenues:		
Licenses and permits	\$ 364,768	\$ 314,068
Intergovernmental revenues	23,533	48,184
Charges for services	12,908	12,890
Interest	12,884	8,121
Miscellaneous revenues	4,719	12,900
Total revenues	<u>418,812</u>	<u>396,263</u>
Expenditures:		
Current:		
Economic development & assistance	324,208	394,488
Total expenditures	<u>324,208</u>	<u>394,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(85,396)</u>	<u>(98,225)</u>
Other financing sources (uses):		
Operating transfers in	268,000	314,000
Operating transfers out	(79)	—
Total other financing sources (uses)	<u>267,921</u>	<u>314,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>182,525</u>	<u>215,775</u>
Fund balance at beginning of year	<u>152,517</u>	<u>231,343</u>
Fund balance at end of year	<u>\$ 335,042</u>	<u>\$ 447,118</u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Schedule of Revenues, Appropriated
 Changes in Fund Balances - 1960-61 Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1961

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	0 182,266	\$ 344,768	\$ 162,502
Intergovernmental revenues	48,000	62,542	14,542
Charges for services	12,000	13,800	1,800
Interest	2,000	19,000	17,000
Miscellaneous revenues	14,500	4,719	(10,781)
Total revenues	<u>260,766</u>	<u>444,829</u>	<u>184,063</u>
Expenditures:			
Current:			
Economic development & sanitation	561,175	548,126	13,049
Capital outlay	40,000	—	40,000
Total expenditures	<u>601,175</u>	<u>548,126</u>	<u>53,049</u>
Excess (deficiency) of revenues over (under) expenditures	<u>132,411</u>	<u>148,703</u>	<u>16,292</u>
Other financing sources (used):			
Operating transfers in	200,000	258,000	—
Operating transfers out	—	(75)	175
Total other financing sources (used)	<u>200,000</u>	<u>257,925</u>	<u>175</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>332,411</u>	<u>406,628</u>	<u>74,217</u>
Fund balance at beginning of year	<u>172,266</u>	<u>172,266</u>	<u>—</u>
Fund balance at end of year	<u>\$ 49,857</u>	<u>\$ 211,944</u>	<u>\$ 212,947</u>

California Parish Police Jury
 Parish Fund Fund
 Comparative Balance Sheet
 September 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Assets		
Cash	\$ 27,850	\$ 42,800
Investments	1,244,752	879,441
Due from other governmental units	72,144	28,800
Interest receivable	20,887	1,367
TOTAL Assets	<u>\$ 1,365,633</u>	<u>\$ 952,408</u>
Liabilities and Fund Balances		
Liabilities:		
Amounts payable	\$ 9,812	\$ 51,777
Accrued liabilities	828	4,245
Due to other funds	114	---
TOTAL Liabilities	<u>10,754</u>	<u>56,269</u>
Fund Balances:		
Unreserved:		
Designated for capital improvements	618,457	614,378
Undesignated	618,357	283,261
TOTAL Fund Balances	<u>1,236,814</u>	<u>897,639</u>
Total Liabilities and Fund Balances	<u>\$ 1,247,568</u>	<u>\$ 953,908</u>

Colombian British POLICE, City
 Fiscal Year 1998
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Fiscal Years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Charges for services	\$ 197,823	\$ 147,897
Fees	29,873	13,246
Gaming revenues	481,904	488,290
Miscellaneous revenues	200	72
Total revenues	689,800	659,505
Expenditures:		
Current:		
Salaries and retirement	344,383	341,964
Capital outlay	38,395	111,304
Total expenditures	382,778	453,268
Excess (deficiency) of revenues over (under) expenditures	307,022	206,237
Other financing sources (uses):		
Operating transfers in	208,724	208,680
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	515,746	414,917
Fund balance at beginning of year	974,641	568,244
Fund balance at end of year	\$ 1,490,387	\$ 983,161

Delaware Parish, Police Jury
 Parish Fiscal Year
 Schedule of revenues, expenditures
 changes in fund balances - Non-GAAP Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1994

	Budget	Actual	Variance
Revenues:			
Charges for services	\$ 175,000	\$ 167,823	\$ 71,177
Interest	15,000	58,073	43,073
Granting revenues	100,000	478,080	378,080
TOTAL REVENUES	<u>290,000</u>	<u>693,976</u>	<u>492,327</u>
Expenditures:			
Current:			
Culture and recreation	614,755	363,832	250,923
Capital outlay	216,189	127,832	88,357
TOTAL EXPENDITURES	<u>830,944</u>	<u>491,664</u>	<u>339,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(540,944)</u>	<u>202,312</u>	<u>741,256</u>
Other financing sources (uses):			
Operating transfers in	280,000	269,724	10,276
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(260,944)</u>	<u>472,036</u>	<u>733,532</u>
Fund balance at beginning of year	<u>733,484</u>	<u>733,484</u>	<u>—</u>
Fund balance at end of year	<u>\$ 472,540</u>	<u>\$ 1,205,520</u>	<u>\$ 733,000</u>

Calcasieu Parish Police Jury
 Criminal Court Fund
 Comparative Balance Sheet
 December 31, 1958 and 1959

	<u>1958</u>	<u>1959</u>
Assets		
CASH	\$ 488,978	\$ 388,815
Investments	1,888,513	2,888,213
Receivables (net of allowances for uncollectibles):		
Taxes	2,855,147	2,854,122
INDEBTED RECEIVABLES	20,278	20,428
DUE FROM OTHER GOVERNMENTAL UNITS	28,482	27,808
Total Assets	<u>\$ 5,481,398</u>	<u>\$ 6,179,386</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 85,888	\$ 48,758
Deferred liabilities	20,750	32,122
Due to component units	---	122
Deferred revenues	2,147,718	1,942,882
Total liabilities	<u>2,254,356</u>	<u>2,023,882</u>
Fund Balances:		
Unreserved-undesignated	3,227,042	4,155,504
Total Liabilities and Fund Balances	<u>\$ 4,481,401</u>	<u>\$ 6,179,386</u>

Coleman Parish Police Jury
Criminal Court Fund
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGED IN FUND BALANCE
For the fiscal years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Taxes:		
Ad valorem	\$ 1,220,872	\$ 1,222,817
Intergovernmental revenues	227,000	227,800
Fines and forfeitures	821,204	821,800
Interest	248,843	244,715
Miscellaneous revenues	394,566	352,840
Total revenues	4,212,485	4,269,972
Expenditures:		
Current:		
Judicial	2,371,818	2,384,822
Capital outlay	1,098	24,469
Total expenditures	2,372,916	2,409,291
Excess (deficiency) of revenues over (under) expenditures	1,839,569	1,860,681
Other financing sources (uses):		
Operating transfers from component units	224,800	224,800
Operating transfers to component units	(1,244,800)	(1,244,800)
Total other financing sources (uses)	(1,019,999)	(1,019,999)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	819,570	840,682
Fund balance at beginning of year	2,496,828	2,496,827
Fund balance at end of year	\$ 3,316,398	\$ 3,337,509

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, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,897,383	\$ 1,881,100	\$ 16,283
Intergovernmental revenues	297,587	307,521	10,934
Fines and forfeitures	493,577	515,251	21,674
Interest	108,000	108,883	883
Miscellaneous revenues	782,784	728,894	(53,890)
Total revenues	<u>3,879,331</u>	<u>4,560,659</u>	<u>681,328</u>
Expenditures:			
Current:			
Judicial	3,882,094	4,184,207	302,113
Capital outlay	—	2,294	2,294
Total expenditures	<u>3,882,094</u>	<u>4,186,501</u>	<u>304,407</u>
Surge (deficiency) of revenues over (under) expenditures	100,823	(38,842)	87,979
Other financing sources (uses):			
Operating transfers from component units	115,000	138,800	23,800
Surge (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	115,823	100,000	15,823
Fund balance at beginning of year	2,389,897	2,389,897	—
Fund balance at end of year	<u>\$ 2,505,720</u>	<u>\$ 2,509,782</u>	<u>\$ 3,862</u>

Salinas Parish Police Jury
 Community Action Agency Fund
 Comparative Balance Sheets
 December 31, 1978 and 1979

	<u>1978</u>	<u>1979</u>
Assets		
Cash	\$ 188,801	\$ 213,488
Due from other governmental units	39,888	88,775
Total Assets	<u>\$ 228,689</u>	<u>\$ 302,263</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 41,795	\$ 75,616
Unpaid liabilities	4,048	88,818
Due to other funds	80,412	81,187
Total Liabilities	<u>126,255</u>	<u>245,621</u>
Fund Balances:		
Reserved for encumbrances	1,188	1,268
Unreserved - undesignated	121,246	38,842
Total Fund Balances	<u>122,434</u>	<u>40,110</u>
Total Liabilities and Fund Balances	<u>\$ 248,689</u>	<u>\$ 302,263</u>

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

	1994	1995
Revenues:		
Intergovernmental revenues	\$ 6,426,454	\$ 3,028,273
Charges for services	11,714	52,867
Interest	8,888	6,879
Miscellaneous revenues	22,288	29,779
Total revenues	\$ 6,469,344	\$ 3,118,898
Expenditures:		
Current:		
Health and welfare	\$ 660,849	\$ 1,167,843
Excess (deficiency) of revenues over (under) expenditures	18,495	(27,748)
Other financing sources (uses):		
Operating transfers in	\$2,808	\$6,828
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	71,203	39,080
Fund balance at beginning of year	\$2,842	\$2,842
Fund balance at end of year	\$ 291,045	\$ 32,842

Calcasieu Parish Police Jury
 Community Action Agency Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - BOC-BAAF Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 2000

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 1,812,887	\$ 1,808,481	\$ -4,406
Charges for services	8,882	13,738	4,856
Fees	3,000	4,480	1,480
Miscellaneous revenues	28,043	34,186	6,143
Total revenues	<u>1,872,812</u>	<u>1,861,085</u>	<u>-11,727</u>
Expenditures:			
Current:			
Repairs and maintenance	1,113,908	1,051,094	62,814
Excess (deficiency) of revenues over budget expenditures	<u>181,284</u>	<u>8,287</u>	<u>-172,997</u>
Other financing sources (uses):			
Operating transfers in	52,900	52,900	-
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	<u>18,484</u>	<u>57,287</u>	<u>-38,803</u>
Fund balance at beginning of year	88,000	88,815	-
Fund balance at end of year	<u>\$ 48,831</u>	<u>\$ 107,082</u>	<u>\$ -58,251</u>

Calcasieu Parish Police Jury
Section 8 Housing Assistance Program
Comparative Balance Sheet
December 31, 1978 and 1975

	1978	1975
Assets		
Cash	\$ 1,768,680	\$ 850,818
Investments	---	548,812
Interest receivable	---	761
Due from governmental units	---	9,778
Due from other funds	51	1,800
Total Assets	<u>\$ 1,768,731</u>	<u>\$ 1,411,969</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 3,353	\$ 3,891
Accounts receivable	7,385	2,244
Due to other governmental units	1,467,018	511,122
Due to other funds	182	---
Total liabilities	<u>1,477,938</u>	<u>1,017,257</u>
Fund Balances:		
Unreserved-undesignated	326,588	391,437
Total Liabilities and Fund Balances	<u>\$ 1,764,737</u>	<u>\$ 1,408,694</u>

California Statewide Policy Jury
 Savings & Bonding Assistance Program
 Comparative Statements of Revenues, Expenditures and
 CHANGES in Fund Balances
 For the Fiscal years ended December 31, 1988 and 1989

	<u>1988</u>	<u>1989</u>
Revenues:		
Intergovernmental revenues	\$ 2,094,384	\$ 2,229,383
Interest	44,238	40,330
Miscellaneous revenues	---	1,520
Total revenues	<u>2,138,622</u>	<u>2,271,233</u>
Expenditures:		
Direct:		
Economic development and assistance	2,143,783	2,198,894
Excess (deficiency) of revenues over (under) expenditures	<u>(5,161)</u>	<u>(27,661)</u>
Other financing sources (uses):		
Operating transfers in	<u>28,813</u>	<u>35,523</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>23,652</u>	<u>(7,138)</u>
Fund balance at beginning of year	212,427	225,289
Fund balance at end of year	\$ 236,079	\$ 218,151

California Parish Police Jury
 Housing & Housing Assistance Program
 Budgetary Control System
 Changes in Fund Balances - (New) SAP Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 1,793,000	\$ 1,829,843	\$ 36,843
Interest	10,000	84,138	74,138
Total revenues	<u>1,803,000</u>	<u>1,913,981</u>	<u>110,981</u>
Expenditures:			
Current:			
Economic development and assistance	2,851,443	1,148,310	1,703,133
Excess (deficiency) of revenues over (under) expenditures	<u>148,843</u>	<u>818,478</u>	<u>669,635</u>
Other financing sources (uses):			
Operating transfers in	—	20,800	20,800
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>148,843</u>	<u>840,478</u>	<u>691,635</u>
Fund balance at beginning of year	<u>638,677</u>	<u>638,677</u>	—
Fund balance at end of year	<u>\$ 1,187,520</u>	<u>\$ 1,479,155</u>	<u>\$ 291,635</u>

Calcasieu Parish Police Jury
 Audit Fund
 Comparison Balance Sheets
 December 31, 1998 and 1999

	<u>1998</u>		<u>1999</u>
Assets			
Cash	\$ 19,878	\$	25,918
Due from other governmental units	19,449		25,843
Total Assets	\$ 39,327	\$	51,761
Liabilities and Fund Balances			
Liabilities**			
Accounts payable	\$ 2,757	\$	1,783
Accounts liabilities	1,383		8,380
Total Liabilities	4,140		10,163
Fund Balances:			
Unreserved-undesignated	35,187		41,597
Total Liabilities and Fund Balances	\$ 39,327	\$	51,761

Chicago Police Jury
 LAURE PACE
 Comparative Statement of Receipts, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1996 and 1995

	1996	1995
Receipts:		
Intergovernmental revenues	\$ 228,431	\$ 221,878
Interest	480	975
Total revenues	227,420	222,853
Expenditures:		
Current:		
Health and welfare	221,218	221,612
Excess (deficiency) of revenues over current expenditures	6,202	1,241
Fund balance at beginning of year	28,197	26,024
Fund balance at end of year	\$ 34,399	\$ 27,265

Calcasieu Parish Police Jury
 LAFTF Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - Non-ERP Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 221,808	\$ 222,982	\$ 1,174
Interest	500	500	-
total revenues	<u>222,308</u>	<u>223,482</u>	<u>1,174</u>
Expenditures:			
Current:			
health and welfare	221,824	224,967	3,143
Excess (deficiency) of revenues over (under) expenditures	500	12,515	(12,015)
Fund balance at beginning of year	20,505	20,505	-
Fund balance at end of year	\$ 21,005	\$ 33,020	\$ 12,015

Calogian Parish Police Jury
 Job Training Program Act Fund
 Comparative Balance Sheet
 December 31, 1988 and 1989

	<u>1989</u>	<u>1988</u>
Assets		
Cash	\$ 7,983	\$ 7,400
Due from other governmental units	129,000	176,000
Total Assets	<u>\$ 137,983</u>	<u>\$ 183,400</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 189,021	\$ 182,000
Accrued liabilities	5,783	28,370
Total Liabilities	<u>194,804</u>	<u>210,370</u>
Fund Balances:		
Unreserved-Undesignated	8,977	5,833
Total Liabilities and Fund Balances	<u>\$ 203,781</u>	<u>\$ 216,203</u>

Calcasieu Parish Police Jury
Job Training Program Job Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Revenues:		
Intergovernmental revenues	\$ 2,507,388	\$ 2,821,066
Income	1,423	1,175
Total revenues	<u>2,508,811</u>	<u>2,822,241</u>
Expenditures:		
Corral		
Health and welfare	<u>2,508,288</u>	<u>2,221,243</u>
Excess (deficiency) of revenues over (under) expenditures	523	15,998
Fund balance at beginning of year	<u>1,893</u>	<u>7,318</u>
Fund balance at end of year	\$ <u>2,417</u>	\$ <u>1,850</u>

Columbia Parish Police Jury
 Job Training Program Act Fund
 Schedule of Disbursements - Expenditures
 Changes in Fund Balance - (Non-GRF Budgetary Detail
 Budget and Actual)
 For the fiscal year ended December 31, 1990

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 2,488,218	\$ 2,588,902	\$ (99,710)
Interest	1,000	1,827	827
Total revenues	<u>2,489,218</u>	<u>2,590,729</u>	<u>(99,891)</u>
Expenditures:			
Current:			
Health and welfare	1,488,218	1,614,433	88,190
Excess (deficiency) of revenues over (under) expenditures	1,000	(128,894)	(129,894)
Fund balance at beginning of year	<u>32,227</u>	<u>32,227</u>	—
Fund balance at end of year	\$ <u>13,227</u>	\$ <u>1,333</u>	\$ (12,894)

Calverton Parish Police Jury
 National Council on Aging Fund
 Comparative Balance Sheet
 December 31, 1974 and 1973

	1974	1973
Assets		
Cash	\$ ---	\$ 2,194
Due from other governmental units	---	8,880
Total Assets	\$ ---	\$ 11,074
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ ---	\$ 812
Accrued liabilities	---	4,248
Total Liabilities	---	\$ 5,060
Fund Balances:		
Unreserved-undesignated	---	100
Total Liabilities and Fund Balances	\$ ---	\$ 5,160

California Parish Police Jury
 National Council on Aging Fund
 Comparative Statement of Receipts, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Receipts:		
Intergovernmental revenues	\$ 126,412	\$ 258,281
Interest	43	123
TOTAL RECEIPTS	<u>126,455</u>	<u>258,404</u>
Expenditures:		
Current:		
Health and welfare	227,222	228,284
Excess (deficiency) of revenues over (under) expenditures	(100)	29
Fund balance at beginning of year	<u>122</u>	<u>83</u>
Fund balance at end of year	\$ <u>—</u>	\$ <u>112</u>

Calculating Parish Police Jury
 National Council on Aging Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GRIP Budgetary Basis)
 Budget and Actual
 for the fiscal year ended December 31, 1990

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 152,380	\$ 131,314	\$ (21,066)
Interest	380	73	(307)
TOTAL REVENUES	<u>152,760</u>	<u>131,387</u>	<u>(21,373)</u>
Expenditures:			
Current:			
Health and welfare	152,380	135,644	16,736
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	380	(2,257)	(2,637)
Fund balance at beginning of year	<u>(12,797)</u>	<u>(12,797)</u>	—
Fund balance at end of year	<u>\$ (12,417)</u>	<u>\$ (10,541)</u>	<u>\$ (1,876)</u>

Calcasieu Parish Police Jury
 Calcasieu Project Fund
 Comparative Balance Sheet
 December 31, 1994 and 1993

	1994	1993
Assets		
Cash	\$ 30,789	\$ 8,077
Due from other governmental units	---	20,094
Due from component units	---	18,550
Total Assets	<u>\$ 30,789</u>	<u>\$ 46,721</u>
Liabilities and Fund Balances		
LIABILITIES:		
Accounts payable	\$ 8,789	\$ 10,818
Unearned liabilities	1,073	4,275
Total Liabilities	<u>9,862</u>	<u>15,093</u>
Fund Balances:		
Undesignated-undesignated	20,927	31,628
Total Liabilities and Fund Balances	<u>\$ 30,789</u>	<u>\$ 46,721</u>

Colombian Rural Police Jury
 Citizens Project Fund
 Comparative Statement of Revenues, Expenditures and
 Change in Fund Balance
 For the Fiscal Years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Intergovernmental revenues	\$ 148,787	\$ 248,284
Interest	2,843	3,082
Miscellaneous revenues	186	---
Total revenues	148,284	250,378
Expenditures:		
Current:		
Economic development & assistance	286,880	328,428
Excess (deficiency) of revenues over (under) expenditures	(120,644)	(78,050)
Other financing sources (uses):		
Operating transfers in	110,000	98,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	110,000	2,788
Fund balance at beginning of year	32,518	38,790
Fund balance at end of year	\$ 21,872	\$ 38,508

California Parish Police Jury
 Capital Projects Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - 2002-2003 Budgetary Basis
 Budget and Actual
 For the Fiscal Year ended December 31, 2003

	Budget	Actual	Variance
Revenues:			
1000-Governmental revenues	\$ 519,789	\$ 140,451	\$ 379,338
1000000	900	3,281	(2,381)
Miscellaneous revenues	—	380	(380)
Total revenues	<u>520,689</u>	<u>144,112</u>	<u>376,577</u>
Expenditures:			
1000000			
Economic development & assistance	280,913	267,089	13,824
Excess (deficiency) of revenues over budget expenditures	(280,894)	173,123	45,229
Other financing sources (uses):			
Operating transfers in	118,083	118,080	3
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	(162,811)	29,103	191,914
Fund balance at beginning of year	0,703	0,700	3
Fund balance at end of year	<u>\$ (162,108)</u>	<u>\$ 29,803</u>	<u>\$ 191,911</u>

Colleton Parish Police Jury
Colleton Parish Road & Drainage Trust Fund
Comparative Balance Sheet
December 31, 1944 and 1945

	<u>1944</u>	<u>1945</u>
Assets		
Cash	\$ 45,148	\$ —
Investments	1,207,243	826,208
Receivables (net of allowances for uncollectibles):		
Taxes	892,843	892,843
Interest receivable	11,867	10,248
Total Assets	<u>\$ 2,216,243</u>	<u>\$ 2,929,299</u>
LIABILITIES:		
Accounts payable	\$ 56,828	\$ 17,714
Due to component units	10,867	—
Due to other funds	1,828	708
Deferred revenues	1,000,000	1,000,000
Retainage payable	89,841	8,245
Total Liabilities	<u>\$ 2,078,264</u>	<u>\$ 2,028,667</u>
Fund Balance:		
Unreserved-undesignated	\$ 1,337,979	\$ 900,632
Total Liabilities and Fund Balance	<u>\$ 2,216,243</u>	<u>\$ 2,929,299</u>

Calcasieu Parish Police Jury
 Calcasieu Parish Bond & Drainage Trust Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1996 and 1995

	1996	1995
Revenues:		
Totals:		
AD sales	\$ 1,808,843	\$ 870,541
Interest	73,143	53,851
TOTAL REVENUES	1,880,986	924,392
Expenditures:		
Public works	487,445	74,818
Excess (deficiency) of revenues over (under) expenditures	400,610	371,853
Other financing sources (uses):		
Operating transfers out	(93,340)	(88,261)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	318,470	318,482
Fund balance at beginning of year	818,468	—
Fund balance at end of year	\$ 1,207,877	\$ 318,468

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (200-000F Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1996

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad Valorem	\$ 1,000,000	\$ 1,000,000	\$ —
Interest	—	93,143	93,143
Total revenues	<u>1,000,000</u>	<u>1,093,143</u>	<u>93,143</u>
Expenditures:			
Public Works	1,000,000	968,944	31,056
Excess (deficiency) of revenues over budget expenditures	—	420,200	420,200
Other financing sources (uses):			
Operating transfers out	—	(50,240)	(50,240)
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	—	369,960	369,960
Fund balance at beginning of year	945,743	945,743	—
Fund balance at end of year	<u>\$ 945,743</u>	<u>\$ 1,315,703</u>	<u>\$ 369,960</u>

California Pacific Police Jury
 California Pacific Lee Library Commission
 Comparative Balance Sheet
 December 31, 1988 and 1989

	<u>1988</u>	<u>1989</u>
Assets		
Cash	0	0
Investments	75,885	82,525
Interest Receivable	729	---
Total Assets	<u>0</u>	<u>82,525</u>
Fund Balances:		
Unreserved-Undesignated	<u>0</u>	<u>82,525</u>

Delaware Parish Police Jury
 Delaware Parish Law Library Commission
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 2000

	1999	2000
Revenues:		
Fines and forfeitures	\$ 48,381	\$ 42,364
Interest	4,129	2,876
Total revenues	48,480	48,400
Expenditures:		
Other expenditures	5,000	00
Excess (deficiency) of revenues over (under) expenditures	48,480	42,807
Fund balance at beginning of year	47,829	5,000
Fund balance at end of year	\$ 96,317	\$ 47,807

Calcasieu Parish Police Jury
 Calcasieu (P) By the Library Commission
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (See Also Supplementary Notes)
 Budget and Actual
 For the fiscal year ended December 31, 1994

	Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ 42,300	\$ 42,391	\$ 91
Interest	1,800	4,188	2,388
Total revenues	\$ 44,100	\$ 46,579	\$ 2,479
Expenditures:			
Other expenditures	1,818	1,882	64
Excess (deficiency) of revenues over budget expenditures	\$ 42,282	\$ 44,697	\$ 2,415
Fund balance at beginning of year	47,429	47,429	—
Fund balance at end of year	\$ 89,711	\$ 92,126	\$ 2,415

Salisbury Parish Police Jury
 Civilian Airport Fund
 Comparative Balance Sheet
 December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Assets		
Cash	\$ 32,074	\$ 3,000
Investments	82,405	100,405
Interest receivable	3,000	3,000
TOTAL ASSETS	\$ 117,479	\$ 106,405
Fund Balances:		
Unreserved/unassigned	\$ 117,479	\$ 106,405

GENERAL FUND

REVENUE	1996	1995	Difference
All Valuations Taxes	\$5,214,174	\$5,141,966	\$72,208
Other Taxes, Permits & Intermitt	241,471	202,008	39,463
Intergovernmental	1,243,258	1,295,087	20,189
Charges for Services	7,085	8,485	-1,390
Fines & Forfeitures	162,765	192,281	-29,438
Interest	715,328	661,082	54,238
Gaming Revenues	0	77,932	-77,932
Miscellaneous Revenues	243,317	356,845	-122,528
Total Revenues	\$7,988,396	\$7,933,606	\$54,790

General Fund revenues totaled \$7,988,396 in 1996, which was an increase of slight increase over the 1995 total revenues of \$7,933,606.

EXPENDITURES	1996	1995	Difference
Legislative	\$278,870	\$303,963	-\$24,093
Judicial	554,453	520,038	34,414
Elections	196,892	168,107	27,985
Other General Government	1,748,550	1,788,608	-40,058
Public Safety	1,678,289	1,587,573	82,716
Health & Welfare	222,366	234,526	-12,160
Economic Development & Assistance	78,263	87,816	-18,553
Capital Outlay	128,677	118,822	9,855
Debt Service			
Principal Retirement	3,095	3,283	312
Interest & Fiscal Charges	3,479	3,847	-368
Other Expenditures	325,185	345,244	20,059
Total Expenditures	\$4,837,739	\$4,775,827	\$61,912

General Fund Expenditures totaled \$4,837,739 for 1996 which was \$61,912 or 1.3% over the 1995 total expenditures of \$4,775,827.

SPECIAL REVENUE FUNDS

REVENUES	1996	1995	Difference
Ad Valorem Taxes	\$9,340,025	\$9,179,947	\$360,078
Sales Taxes	20,047,681	14,687,407	5,360,274
Other Taxes, Penalties & Interest	43,872	40,499	3,373
Licenses & Permits	1,226,155	1,075,284	150,871
Intergovernmental Revenues	1,780,145	10,672,820	-8,892,675
Charges for Services	1,509,126	1,373,041	136,085
Fines & Forfeitures	1,804,643	1,064,585	740,058
Interest	2,833,646	2,098,043	835,603
Gaming Revenues	4,892,047	3,036,024	1,856,023
Sale of Assets	0	77,436	-77,436
Miscellaneous Revenues	655,800	571,660	84,140
Total Revenues	\$51,435,121	\$43,876,846	\$7,558,275

Special Revenue Fund revenues totaled \$51,435,121 for 1996, which was an increase of 17.23% as compared to the 1995 total revenues of \$43,876,846. The large increase in sales tax revenues was due to industrial expansion, in particular the \$800 million Petrobril-Comoco project. Parish sales tax authorities have projected an approximately 15.00% decrease in 1997 sales tax collections due to the completion of many of the industrial expansion projects.

The intergovernmental revenues decrease in 1996 was largely due to a reduction of \$635,182 in federal grant monies received to fund the Job Training Program.

The increase in gaming revenues was due to the addition of the second riverboat gaming vessel named the "Grand Palais" which began operations on July 12, 1996.

EXPENDITURES	1996	1995	Difference
Judicial	\$2,371,833	\$2,204,821	\$166,412
Finance and Administrative	1,328,867	1,213,588	115,279
Other General Government	110,891	92,820	18,071
Public Safety	3,016,047	2,978,826	37,221
Public Works	10,945,803	9,772,353	1,173,450
Health and Welfare	6,343,517	7,079,620	-836,103
Culture and Recreation	400,249	341,966	58,283
Economic Development & Assistance	1,890,346	3,238,384	-1,348,038
Capital Outlay	4,820,480	5,252,431	-431,951
Other Expenditures	1,023	52	971
Total Expenditures	\$52,368,451	\$52,967,473	-\$598,922

Over 82.00% of the increase in Public Works expenditures was due to expenditures made by the Calcasieu Parish Road and Drainage Trust Fund which was established in 1995 and became fully operational in 1996. Approximately 77% of the decrease in Health and Welfare expenditures is due to a reduction in federal grant monies received to fund the Job Training Program.

Capital Projects Funds

Expenditures for capital outlay in 1996 totaled \$11,362,702 compared to \$15,695,473 in 1995. Included in these expenditures were \$2,820,414 of Courthouse Complex renovation costs, and \$8,358,287 to fund the 1992 Sales Tax Road Improvement Program.

Debt Administration

At December 31st, the Calcasieu Parish Police Jury had \$22,688,719 of general obligation and revenue bonds outstanding. The District 4A Revenue bonds represent \$2,688,800 of the above outstanding debt.

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 Statement No. 3 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, 1993. All liability claims have been accrued as December 31, 1996. An aggressive safety program has reduced the number and 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:

- \$200,000 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 \$300,000 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, 1996, and a copy of the auditor's opinion is included in this report. However, the Parish's Finance Division 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-128. The results of this examination for the fiscal year ended December 31, 1996, 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 five 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 Finance Division and the Office of the Administrator, along with our independent auditors, Gus Schein & 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

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, 1995

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 governmental accounting and financial reporting.



Arthur R. Lynch
President

Jeffrey L. Eason
Executive Director

PEOPLE OF CALCASIEU PARISH

CALCASIEU PARISH POLICE JURY
(12 Members)

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

ADMINISTRATIVE &
SPECIAL SERVICES

DIVISION OF
FINANCE

- Cash Management
- Budgeting
- Accounts Payable
- Accounts Receivable
- Fixed Assets Program
- Risk Insurance Program
- Risk Retention

DIVISION OF
PLANNING &
DEVELOPMENT

- Strategic Planning
- Capital Management
- Economic Development
- Administrative Services
- Planning Department

DIVISION OF
ENGINEERING &
PUBLIC WORKS

- Engineering & Surveying
- Planning & Design
- Construction
- Traffic & Road Administration
- Public Works Administration
- Road Maintenance
- Water Control
- Stormwater Control
- Solid Waste
- Street & Water Districts

- Emergency & Risk Management
- Human Resources
- Job Training Office
- Office of Community Services

- Records Management
 - Offical Publications
 - Offical Accounting
- License & Permits
- Facility Management
 - Building & Grounds Administration
 - Building Energy
 - Health Services

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 1996

<u>Title</u>	<u>Name</u>
Police Jury President.....	Allen P. August
Police Jury Vice-President.....	Francis Andropout
Police Juror.....	Gene Garrett
Police Juror.....	Calvin Collins
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	D. C. Green
Police Juror.....	Dana Carl Jackson
Police Juror.....	Al Bargaieros
Police Juror.....	George Howard
Police Juror.....	Algie Beason
Police Juror.....	Sandy Tromo
Police Juror.....	Larry Currie
Police Juror.....	David Alshike
Police Juror.....	Dale Bayard
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McHurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickens

THE POLICE JURY

1996



FRANCIS ANDRE-POISSON



DAVID MEIBURN



1999



ALLEN HASKINS



DALE BAYARD

CALCASIEU PARISH
LOUISIANA



BRUCE ORSACK



AL DUPONT



GLENN COLLINS



LARRY COLLINS



STEVE MURRAY



D.C. GREEN



ELIZABETH BARRIS



GEORGE HARBO



DAN JACKSON



CHARLES MACKEY III



JASON TRINCE



INDEPENDENT AUDITORS' REPORT

Mr. Francis Andrepont, 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, 1996, as listed in the table of contents as Exhibits 1 through 5. 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 1. Those statements account for 78.17% of total assets, 77.18% of total revenues of governmental funds, and 88.34% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 1996, and for the year then ended. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Police Jury as of December 31, 1996, 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, 1997 on our consideration of the Police Jury's internal control structure and a report dated July 28, 1997 on its compliance with laws and regulations.

As disclosed in Note 3, certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$278,878. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

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

The supplementary information contained in the Statistical Section for the years ended December 31, 1997, through December 31, 1998, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements.

John Schwan & Co. Ltd

Lake Charles, Louisiana
July 28, 1997

CHICAGO PUBLIC POLICE BOND

Financial Statement of Resources, Expenditures and Changes

in Fund Balances

for Nonoperating Fund Types and Quarterly Financial Component Data

For the Year ended December 31, 1998

Resource	Balance	Special Events	Misc. Receipts	Capital Receipts	Transfers		Component Total
					From Component (Revolving/Other)	To Component (Revolving/Other)	
Total	\$ 6,144,174	6,082,000	-	-	19,144,897	19,144,897	12,285,120
Net receipts	-	2,000,000	-	-	50,800,000	50,800,000	5,000,000
Subs	18,137	6,076	-	11,742,000	20,340	20,340	12,290
From State (restricted and related special accounts) less:	-	-	19,133	-	16,000	16,000	1,000
Loans and grants	-	1,046,000	-	-	1,266,133	1,266,133	25,000
Other governmental grants	1,113,256	8,702,290	-	-	10,090,000	10,090,000	8,000,000
Change in reserves	1,000	1,000,000	-	-	1,206,221	1,206,221	10,000,000
Fine and tickets	142,700	1,000,000	-	-	1,211,000	1,211,000	1,000,000
Interest earned on investments	71,000	2,000,000	8,000	-	8,000	8,000	8,000
Interest earned by investments	-	-	14,000	78,000	640,000	640,000	640,000
Granting revenues	-	6,000,000	-	-	6,000,000	6,000,000	-
Sub grants	-	-	-	-	-	-	100
Transferee revenues	38,421	65,000	-	3,000	1,000,000	1,000,000	2,000,000
Total receipts	2,083,378	10,453,322	14,000	12,742,000	70,144,122	70,144,122	12,285,120

Expenditures

Total	275,000	-	-	-	275,000	275,000	1,000,000
Capital	704,400	8,719,830	-	-	2,000,000	2,000,000	1,000,000
Subsid	50,000	-	-	-	100,000	100,000	-
Debt	-	1,000,000	4,000	-	1,000,000	1,000,000	1,000
From non-governmental	1,700,000	100,000	-	-	1,800,000	1,800,000	8,000,000
Other (grant contribution)	1,400,000	10,000,000	-	-	6,000,000	6,000,000	20,000,000
Subs. rebuy	-	10,000,000	-	10,000	10,000	10,000	1,000,000
Total	4,400,000	19,829,830	4,000	10,000	19,829,830	19,829,830	30,000,000

CHICAGO, ILL.

Build and value	15,184	6,242,817	-	-	6,800,801	14,885
Collateral received	-	482,048	-	-	482,048	1,990,117
Escrow/Accounted amounts	79,284	14,616,146	-	-	14,719,430	-
Capital funds	14,817	628,849	-	11,290,700	11,316,366	1,274,474
Net assets	-	-	2,111,702	-	2,111,702	1,497,489
Reserve accounts	1,479	-	(884,314)	-	595,165	1,984,814
Interest and fund charge	29,102	1,028	-	41	30,171	68,268
Other operations	882,729	41,484,411	1,404,415	1,496,111	87,194,670	1,101,158
Total operations	-	-	-	-	-	-
Balance (deficiency) of reserve and/or equity requirements	2,888,842	21,114,615	(1,628,642)	1,481,121	11,115,881	28,176
Other financing arrangements						
Operating reserves in	81,668	1,011,538	2,044,429	1,917,003	64,761,241	-
Operating reserves in	(2,471,778)	(4,724,449)	-	(2,781,687)	(25,725,475)	-
Operating reserves from companies with	-	(8,806)	-	-	18,886	50,149
Operating reserves from companies with	(221,115)	(2,971,178)	-	-	(2,228,281)	-
Operating reserves from primary providers	-	-	-	-	-	2,281,191
Operating reserves to primary providers	-	-	-	-	-	(284,649)
Reserve from operations	-	-	-	-	-	3,229
Real proceeds	-	-	-	-	-	1,491,368
Special accounts fund amounts	-	-	-	-	-	-
Total other financing sources (uses)	(2,691,215)	(6,786,185)	1,984,429	(8,442)	(6,499,309)	1,811,578
Balance (deficiency) after state and RRP financing system cost (profit) requirements and other financing cost	21,174	14,328,430	66,687	1,498,014	38,107,670	1,811,141
Resolutions of financing (FTR)	88,828,887	18,292,473	89,624	81,913,448	61,432,374	41,444,187
Pre-petition advances	-	(88,828)	-	-	(88,828)	81,913
Insolvency results	-	(1,881,214)	(15,492)	-	(1,896,706)	-
Total balance at end of year	88,917,761	12,446,755	1,491,219	81,913,448	24,836,644	14,236,325

The table includes changes to amounts as a result of year of the resolution.

CALIFORNIA STATE POLICE PARTY

Combined Monthly Contributions, Expenditures and
 Changes in Fund Balances - (Pre - & Post Budgetary) Basis
 Budgetary and Actual
 General Fund, Special Revenue, and Other Service Fund Types
 For the fiscal year ended December 31, 1995

Revenue	General Fund		Special Revenue Funds		Date Service Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
Total	\$ 2,000,000	1,928,208	48,000	47,014	4,948,989	48,594
Admission	-	-	90,000,000	90,000,000	31,10,000	-
Rain	20,000	11,071	40,000	40,000	1,000	-
Other fees, grants and interest	-	-	1,000,000	1,000,000	24,000	-
License and permits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interagency contracts	70,000	11,000	1,100,000	1,100,000	11,000	-
Other	10,000	10,000	10,000	10,000	10,000	-
Fees and licenses	10,000	10,000	10,000	10,000	10,000	-
Special services agreements	400,000	110,000	200,000	1,000,000	1,000,000	1,000,000
Grants	-	-	1,000,000	1,000,000	1,000,000	-
Multi-agency revenues	100,000	100,000	100,000	100,000	100,000	-
Total revenues	2,000,000	1,928,208	48,000	47,014	4,948,989	48,594

Expenditures

Construction	100,000	100,000	100,000	100,000	100,000	100,000
Capital	100,000	100,000	100,000	100,000	100,000	100,000
Salaries	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Benefits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fees and administrative	100,000	100,000	100,000	100,000	100,000	100,000
Other general government	100,000	100,000	100,000	100,000	100,000	100,000
Public safety	100,000	100,000	100,000	100,000	100,000	100,000
Police work	100,000	100,000	100,000	100,000	100,000	100,000
Health and welfare	100,000	100,000	100,000	100,000	100,000	100,000
Other expenditures	100,000	100,000	100,000	100,000	100,000	100,000
Excess development and activities	100,000	100,000	100,000	100,000	100,000	100,000

Original equity	184,734	128,677	110,173	11,079,161	4,114,249	2,950,110	-	-	-
Debtors fee									
Principal reduction	1,194	1,194	-	-	-	-	1,707,280	1,000,000	111,500
Interest and fees change	3,475	3,475	-	-	-	-	97,689	(99,494)	(5,444)
Other expenditures	14,521	17,110	(11,420)	1,020	1,020	(1,020)	-	-	-
Total expenditures	174,920	149,456	88,753	1,021,020	1,019,040	1,129,110	1,807,280	1,700,710	868,056
Excess (deficiency) of resources over funding requirements	1,813,814	2,862,222	1,701,721	478,141	811,109	8,421,000	(1,686,069)	(1,699,240)	618,154
Other financing sources (uses)									
Operating transfers to	11,000	11,000	-	1,000,000	2,100,000	10,000	1,007,200	1,791,700	11,100
Operating transfers to	(1,700,000)	(1,140,446)	(14,700)	(6,000,000)	(1,500,000)	(40,141)	-	-	-
Operating transfers from component units	-	-	-	11,100	11,100	21,000	-	-	-
Operating transfers to component units	-	-	-	(4,000)	(8,000)	(8,000)	-	-	-
Total other financing sources (uses)	(1,689,000)	(1,129,446)	(14,700)	(4,988,900)	(876,900)	(18,141)	1,007,200	1,791,700	11,100
Excess (deficiency) of resources and other financing sources over funding requirements and other financing uses	(1,875,186)	1,732,776	1,687,021	(1,510,179)	714,209	8,402,859	1,000	717,540	744,254
Fund balance at beginning of year	11,711,816	11,513,176	-	269,760,816	14,978,008	-	4,161,071	491,417	-
Net fund equity results	-	-	-	-	11,256	11,256	-	-	-
Fund balance at end of year	11,711,816	11,513,176	1,687,021	269,772,016	14,989,264	11,256	4,162,071	491,417	11,254

The above table classifies revenues on an original period of the revenues.

ESSEXVILLE PAPER PRODUCTS

Condensed Statement of Income, Expenses, and Changes in Retained Earnings
Reporting Total Payroll and Biweekly Payroll (Continued)

For the fiscal year ended December 31, 2004

	Inland Payroll	Total Payroll (Inland/Outland Only)	Employment FTEs
Operating revenues			
Charging service	\$ -	\$ -	0.000000
Business-to-business	-	-	0.000000
Business-to-retail	-	-	0.000000
Manufacturing-related services	-	-	0.000000
Manufacturing-related services - contract revenue	-	-	0.000000
Revenue	1,400,000	1,400,000	0.000000
Manufacturing revenue	-	-	0.000000
Total operating revenues	1,400,000	1,400,000	0.000000
Operating expenses			
Personnel services	-	-	0.000000
Manufacturing supplies	-	-	0.000000
Repairs and maintenance	-	-	0.000000
Contract and administration	25,446	25,446	0.000000
Depreciation	-	-	0.000000
Manufacturing energy fees	-	-	0.000000
Multiple services	-	-	0.000000
Plant insurance	-	-	0.000000
Amortization of intangible assets	-	-	0.000000
Provision for bad debt	-	-	0.000000
Provision payments	681,362	681,362	0.000000
Benefit payments	1,292,238	1,292,238	0.000000
Other operating expenses	102,052	102,052	0.000000
Total operating expenses	1,900,698	1,900,698	0.000000

Operating income (loss)	85,852	85,852	1,173,633
Nonrecurring income (expense)			
All-cash sale	-	-	1,032,238
Intergovernmental revenue	-	-	34,799
Interg. income	53,496	53,496	1,071,947
Income expense	-	-	(12,952,590)
Special income expense	-	-	143,654
Sale of long-term assets	-	-	912
Other expense	-	-	(21,686)
Total nonrecurring income (expense)	53,496	53,496	1,043,664
Total income (loss) before operating results	139,348	139,348	2,217,297
Operating results			
Operating results in	75,073	75,073	-
Operating results to compare with	-	-	(21,280)
Total operating results	75,073	75,073	(21,280)
Net income (loss)	164,421	164,421	1,995,634
Amortization of intangible capital	-	-	(11,528)
Income (loss) to retained earnings	164,421	164,421	1,984,106
Retained earnings at beginning of year	1,088,258	1,088,258	80,954,088
Retained earnings at end of year	1,252,679	1,252,679	82,938,194

The data in the financial statements are as stipulated in this document.

Combined Statement of Cash Flows – Regulatory Fund Type and (Charity) Prerogative Component Data
for the fiscal year ended December 31, 2009

	Inland Revenue /Add	State Prerogative (Administrative)	Component Total
1	17,477	87,487	1,049,528
Gain/loss from operating activities:			
Increase/Decrease in cash	-	-	1,049,528
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	14,887
Provision for bad debt	-	-	247,443
Provision for bad debt	-	-	195,479
Change in net assets/liabilities:			
Increase/Decrease in accounts receivable	-	-	19,280
Increase/Decrease in other assets	-	-	263,166
Decrease/Increase in other liabilities	(19,249)	(19,249)	-
Decrease/Increase in inventory	-	-	11,287
Decrease/Increase in prepaid interest	14,114	(4,375)	14,074
Decrease/Increase in other long-term assets	5,429	1,229	17,022
Decrease/Increase in mortgage loan	-	-	4,195,547
Increase/Decrease in contract deposits	-	-	14,291
Increase/Decrease in accounts payable and other accrued expenses	79,213	7,288	241,094
Increase/Decrease in due to other funds	(63,416)	(4,416)	-
Increase/Decrease in due to component units	2174	(195)	-
Increase/Decrease in due to entities governed by other	-	-	63,005
Increase/Decrease in liability for self-insurance claims	447,444	167,488	-
Increase/Decrease in contract/contingent liability	(20,122)	(20,122)	20
			3,489,858
Net cash provided by operating activities	169,714	104,714	4,701,481
Cash flow from investing activities:			
Purchase of investments	(688,128)	(688,428)	(2,481,625)
Purchase of construction of investments	61,494	61,494	3,049,514
Other investing income	-	-	1,017,179
			311,968
Net cash provided by investing activities	(627,122)	(627,122)	3,489,414

CALCAGNY FARM-BUILDING

Combining Balance Sheet - Component Unit

December 31, 1996

	Component Unit Type											
	No. 1 of		No. 2 of		No. 3 of		No. 4 of		No. 5 of		No. 6 of	
	Build.	Build.	Build.	Build.	Build.	Build.	Build.	Build.	Build.	Build.	Build.	
Assets												
Land	40,000	8,000	0	0	0	0	0	0	0	0	0	0
Buildings	17,000	17,000	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities												
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Deferred contributions	0	0	0	0	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Net Assets												
Land	40,000	8,000	0	0	0	0	0	0	0	0	0	0
Buildings	17,000	17,000	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0	0	0	0
Accounts payable	0	0	0	0	0	0	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Deferred contributions	0	0	0	0	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets	57,000	25,000	0	0	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Total Net Assets	57,000	25,000	0	0	0	0	0	0	0	0	0	0

Liabilities and fund balances

Liabilities:													
Accounts payable	\$	58,227	4,177	1,281	1,890	5,736	134	584	548	14,042			
Prepays		-	-	-	-	-	-	-	-	-	-	-	-
Accrued compensated absences		-	-	-	-	-	-	-	-	-	-	-	-
Accrued liabilities		52,602	492	41	46	443	-	-	-	457	-	-	457
Deferred items of previous year		-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable - retirement system		-	-	-	-	-	-	-	-	-	-	-	-
Due to other governmental units		-	-	-	-	-	-	-	-	73,871	-	-	73,871
Due from primary government		-	-	-	-	-	-	-	-	44,094	-	-	44,094
Deferred revenues		4,289,132	488,797	84,248	479,640	100,033	98,333	100,000	84,236	44,236	44,236	244,649	244,649
Notes payable		-	-	-	-	-	-	-	-	-	-	-	-
Liability for self-insurance funds		-	-	-	-	-	-	-	-	-	-	-	-
Capital lease		-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences		25,822	-	-	-	-	-	-	-	-	-	-	25,822
Unamortized prior period error		-	-	-	-	-	-	-	-	-	-	-	-
Local obligation bond payable		84,248,000	21,000	52,000	120,000	200,000	5,000	400,000	400,000	-	-	-	84,248,000
Borrowed funds payable		-	-	-	-	-	-	-	-	-	-	-	-
Special assessment debt		-	-	1,000	-	473	-	-	-	-	-	-	1,473
Comprehensive pension payable		497,444	-	-	-	-	-	-	-	-	-	-	497,444
Other liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities		4,444,444	484,114	87,428	489,540	497,769	83,172	88,236	84,236	118,142	84,236	44,236	1,428,444
Equity and other assets													
Investment in general facilities		1,186,142	1,288,566	470,248	198,114	1,084,071	149,048	790,229	-	-	-	-	1,186,142
Capitalized surplus		-	-	-	-	-	-	-	-	-	-	-	-
Reserve earnings		-	-	-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-	-	-
Unexpended		-	-	-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for personal program		-	-	-	-	-	-	-	-	-	-	-	-
Reserve for information		1,048,000	48,000	76,000	100,000	201,000	3,000	11,000	-	-	-	-	1,048,000
Reserve for capital assets		-	-	-	-	-	-	-	-	-	-	-	-
Unexpended		-	-	-	-	-	-	-	-	-	-	-	-
Designated		-	-	-	-	-	-	-	-	-	-	-	-
Unexpended		1,428,444	48,112	210,112	70,112	111,736	149,042	44,236	44,236	11,142	44,236	44,236	1,428,444
Total equity and other assets		1,428,444	1,336,678	470,248	198,114	1,084,071	149,048	790,229	-	-	-	-	1,428,444
Total liabilities, equity and other assets		\$ 5,872,888	\$ 1,820,792	\$ 547,676	\$ 687,654	\$ 2,581,840	\$ 232,220	\$ 880,465	\$ 84,236	\$ 118,142	\$ 84,236	\$ 44,236	\$ 2,856,888

Total liabilities, equity and other assets

CALCAREE FINANCIAL STATEMENTS

Combining Balance Sheet - Continued Units

December 31, 2006

	Combining Financial Statements											
	For Services Provided				During Reporting Period							
	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units	No. of Units
Assets and other debits												
Assets:												
Cash and cash equivalents	114,784	10,640	14,009	21,274	29,070	32,19,073	6,400	41,009	41,009	41,009	41,009	41,713
Investments	-	(10,000)	(21,000)	(40,000)	(100,000)	-	(6,100)	(100,000)	(100,000)	(100,000)	(100,000)	(60,000)
Receivables (net of allowances)												
In receivables:												
Taxes	148,770	400,000	147,000	148,000	1,490,000	1,113,000	220,000	111,000	111,000	111,000	111,000	200,000
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Special accounts	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Shipping fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	506	1,010	1,500	400	-	4,700	100	1,000	1,000	1,000	1,000	
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	1,000	-	-	-	40,000	14,400	-	-	-	-	-	-
Due from primary government	1,000	-	-	90,000	16,000	1,000	-	-	-	-	-	11,000
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Financial assets	-	-	-	-	-	-	-	-	-	-	-	-
Costs and other expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated funds	-	-	-	-	-	-	-	-	-	-	-	-
Total assets (net, unless applicable, of accumulated depreciation)	761,310	71,000	170,000	160,000	1,670,000	1,144,700	340,000	262,000	262,000	262,000	262,000	
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Other debits												
Amount available to pay services	40,000	17,000	-	-	-	-	-	40,000	-	-	-	-
Amount to be provided for retirement of pension/long-term debt	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
Total assets and other debits	1,141,310	118,000	210,000	200,000	1,710,000	1,184,700	380,000	302,000	302,000	302,000	302,000	

CONSOLIDATED BALANCE SHEET

Consolidated Balance Sheet - Component Parts

December 31, 2019

	Consolidated Total (\$ in millions)											
	For Deposits/Other				Securities				Financial Assets			
	Per Cap Share	No. of Shares	Per Cap Share	No. of Shares	Per Cap Share	No. of Shares	Per Cap Share	No. of Shares	Per Cap Share	No. of Shares	Per Cap Share	No. of Shares
Assets and other notes												
Assets												
Cash and cash equivalents	14,178	78,862	61,608	21,765	144,008	12,007,070	4,487	42,118	48,118	8,118	81,118	
Securities	-	27,028	17,128	64,447	1,071,168	-	5,261	60,026	60,026	-	-	
Securities held for sale	-	-	-	-	-	-	-	-	-	-	-	
Loans	149,176	650,090	147,141	362,495	1,485,181	1,410,547	202,455	112,114	210,008	-	-	
Loans held for sale	-	-	-	-	-	-	-	-	-	-	-	
Goodwill	-	-	-	-	-	-	-	-	-	-	-	
Other intangible assets	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Other receivables	524	1,223	1,223	492	-	4,722	676	1,483	628	-	-	
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	
Due from other governments	1,894	-	-	48,099	14,498	-	-	-	-	-	-	
Due from primary governments	1,894	-	-	48,099	14,498	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	
Securities	-	-	-	-	-	-	-	-	-	-	-	
Noninterest assets	-	-	-	-	-	-	-	-	-	-	-	
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	-	-	-	-	-	
Total assets less other applicable accounting adjustments	163,882	781,871	278,982	438,487	1,676,789	1,444,723	265,278	641,118	1,746,978	-	-	
Other assets	-	-	-	-	-	-	-	-	-	-	-	
Other notes	-	-	-	-	-	-	-	-	-	-	-	
Liabilities available to the common funds	-	-	-	-	-	-	-	-	-	-	-	
Amount to be provided for valuation of government securities	68,828	68,828	1,138	31,651	-	-	1,138	132	6,828	-	-	
Total liabilities and other notes	1,120,285	2,811,214	644,666	338,664	1,147,421	1,444,723	265,278	641,118	1,746,978	-	-	

VALUABLE FUTURE POLICE BOND

Continuity Balance Sheet - Compressed Form

December 31, 1996

Assets and other debts	Continuity Fund Type										
	Estimate	Reserve	No. of		Committed		Debit and		Debit		Column
			Balance	Shares	Balance	Shares	Balance	Shares	Balance	Shares	
Assets	172,201	116,474	56,810	606,372	2,427	31,720	118,492	891,210	11,000,018	875,487	
Cash and cash equivalents	(1,461,046)	561,735	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectible)	-	1,071,711	65,388	3,116,626	-	7,6815	188,258	885,971	64,095	-	-
Accounts	-	-	-	-	-	-	-	-	-	-	-
Special investments	-	-	-	-	-	-	-	-	-	-	-
Other	176,641	-	-	-	-	-	-	-	781,261	-	-
Intangible assets	11,873	4,446	-	-	-	-	-	-	-	-	-
Borrowed items	-	-	-	-	-	-	-	-	-	-	-
Low income housing investments	-	559	-	62,822	-	2,245	4,025	4,631	201,288	-	-
Low income housing investments	-	-	2,428	26,127	-	1,125	1,817	2,171	-	-	-
Subsidiary financing fees	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	20,244	-	-	-	-	100,177	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-	-	-	-	-
Fixed assets (net, when applicable, if depreciated) (depreciation)	208,769	4,777,215	893,496	49,715,549	1,163	487,545	455,827	773,724	11,199,016	-	
Other assets	-	-	-	-	-	-	-	-	-	-	-
Other debts	-	-	-	-	-	-	-	-	-	-	-
Accounts payable (net of contra funds)	-	-	-	1,176,171	-	-	-	-	31,287	-	-
Amounts receivable for advances	451,267	4,687	-	423,411	-	-	-	-	11,762,489	-	-
If general long term debt	451,267	4,687	-	423,411	-	-	-	-	11,762,489	-	-
Total assets and other debts	172,201	116,474	56,810	606,372	2,427	31,720	118,492	891,210	11,000,018	875,487	

Liabilities and fund balances

Liability	2023	2022	2021	2020	2019	2018	2017	2016	2015
Accounts payable	-	-	-	-	-	-	1,457	-	3,436,857
Prepaid items	-	-	-	-	-	-	1,089	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued liabilities	5,095	5,176	-	-	55,653	-	-	1,276	-
Revolutions from all categories assets	-	-	-	-	-	3,333	6,938	-	2,699,024
Retainable - advanced capital	-	-	-	-	-	-	-	-	-
Private equity governmental units	-	-	-	-	-	-	-	-	-
Debt - primary government	-	5,292,811	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-
State payables	-	-	-	-	-	-	-	-	-
Liabilities to self-government	-	-	-	-	-	-	-	-	-
Capital lease	-	14,597	-	-	5,897	-	-	-	-
Interim payables	-	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-
Grant obligation funds payable	695,000	-	-	-	1,397,099	-	-	-	11,556,850
Revenue funds payable	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Compensated absence payable	2,007	4,697	-	-	-	-	-	-	144,184
Other liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	697,097	5,292,811	1,401,100	1,401,100	1,452,552	3,333	3,546	2,772	14,252,911
Investment	-	-	-	-	-	-	-	-	-

Equity and other credits

Income in gross fund assets	815,358	1,257,125	693,696	597,528	1,144	687,549	64,187	770,744	11,081,849
Contributed capital	-	-	-	-	-	-	-	-	1,000,000
Residual savings	-	-	-	-	-	-	-	-	-
Unearned	-	-	-	-	-	-	-	-	694,181
Unexpended	-	-	-	-	-	-	-	-	-
Fund balance	-	-	-	34,394	-	-	-	-	42,489
Forward financial reports	-	-	-	-	-	-	-	-	-
Forward fiscal year entries	-	-	-	5,164,171	-	-	-	-	-
Forward in perpetuity	-	-	-	-	-	-	-	-	-
Unearned	646,688	-	-	-	-	-	-	-	11,052,459
Resignated	-	-	-	-	-	-	-	-	-
Unexpended	1,257,125	911,641	614,813	1,697,181	1,144	677,418	26,422	333,113	11,081,850
Forward in perpetuity	-	-	-	-	-	-	-	-	-
Total equity and other credits	2,165,571	2,168,766	1,308,509	3,421,803	11,288	1,764,967	90,609	80,225	21,134,414
Total liabilities, equity and other credits	2,862,668	7,461,577	2,709,609	6,843,606	12,472	3,398,516	34,151	28,997	35,387,325

(continued)

CHALGRIFF FUNDRAISING FUND

Continuing Balance Sheet - Component Units

December 31, 1996

	Governmental Fund Types									
	Collective Funds - Capital Const.	Collective Funds - Investments	Employee Pension - Other Funds	Employee Pension - Other Funds	Capital Budget	Debt	Debt	Debt	Debt	Debt
Assets:										
Fund and other funds	3,473,071	74,789	275,278	275,278	191,879	1,046	11,420	11,420	11,420	11,420
Fund and other funds	74,789	-	275,278	275,278	-	-	21,262	21,262	21,262	21,262
Investments	-	-	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibility)	-	28,283	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Grants	26,271	-	-	-	-	-	-	-	-	41,263
Special accounts	-	-	-	-	-	-	-	-	-	-
Other	-	-	262,278	262,278	48,591	-	123	123	123	499
Unexpended fees	-	-	-	-	-	-	-	-	-	-
Unexpended grants	-	-	2,149	2,149	44	-	2,063	2,063	2,063	187
Unexpended loans	-	70,000	-	-	-	-	-	-	70,000	-
Due from other governmental units	-	-	-	-	-	-	-	-	-	-
Due from other governmental units - other government	-	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-	-	-
Gift and cash equivalents	-	-	1,036,136	1,036,136	-	-	-	-	-	-
Other restricted funds	-	-	-	-	-	-	-	-	-	-
Fund assets (net of other liabilities, if governmental type accounts)	3,547,851	74,789	944,278	944,278	191,879	1,046	76,443	76,443	76,443	76,443
Other assets	-	-	-	-	-	-	-	-	-	-
Other funds	-	-	-	-	-	-	-	-	-	41,263
Liabilities and fund equity:										
Liabilities	44,211	-	-	-	1,623	-	-	-	-	21,262
Equity	3,503,640	74,789	944,278	944,278	190,256	1,046	76,443	76,443	76,443	55,181
Total assets (net of other assets)	3,547,851	74,789	944,278	944,278	191,879	1,046	76,443	76,443	76,443	76,443

Conditioned with fund balances

Liabilities					
Accounts payable	12,992	2	1,222	1,920	1
Payroll tax	-	-	-	-	-
Accrued interest payable	-	-	6,915	-	-
Accrued liabilities	-	-	-	1,099	-
Reconciliation of column totals	-	-	-	-	-
- transfers - adjustment - other	-	-	-	-	-
- due to other governmental units	-	-	-	-	-
- due to private organizations	-	-	-	-	-
- interest revenues	-	-	-	-	-
- other payables	-	-	49,000	-	-
- liability for self-insurance funds	-	-	-	-	-
- capital lease	-	-	-	-	-
- building payables	-	-	-	4,823	-
- liabilities payable to governmental units	-	-	-	36,239	-
- interest obligations/financed payables	-	-	-	-	-
- revenue bonds payable	-	-	-	-	-
- special assessment debt	-	-	-	-	-
- compensated absences payable	-	-	-	-	-
- other liabilities	84,471	-	-	61,881	-
- Total	102,463	-	58,137	74,742	-
- Transfers	31,112	65,326	11,811	67,442	1,661
					1,661
Equity and other assets					
Investment in parent fund assets	794,474	191,209	794,474	126,723	79,881
Contributed capital	-	-	-	-	-
Interfund equity	-	-	-	-	-
Reserve	-	-	-	-	-
Transfer	-	-	-	-	-
Retainage	-	-	-	-	-
Revenue/fee retained program	-	-	-	348,723	-
Revenue/fee other assets	-	-	-	-	44,077
Revenue/fee prepaid items	-	-	-	-	62,639
Transfer	-	-	-	-	-
Designated	-	-	1,076,779	89,819	-
Unassigned	1,088,420	114,827	1,103,247	67,212	1,008
Total equity and other assets	1,882,894	306,036	2,188,721	204,935	832,501
Transfers, equity and other assets	31,112	1,114,652	3,349,161	251,442	59,422
					1,114,652

12/31/2021

Liabilities and fund balances

Liabilities:										
Accounts payable	26,790	5,288	13,789	28,004	14,473	73,829	9,288	4,512		
Prepaid taxes	4,918	-	4,884	1,946	1,984	1,666	1,384	1,115		
Accrued interest payable	114,642	-	-	11,289	-	-	-	-		
Accrued liabilities	-	1,242	4,074	1,870	4,271	3,880	1,451	1,111		
Balance due to other funds	-	-	-	-	-	-	-	-		
Balance due to other governmental units	-	11,054	-	1,481	-	26,142	4,987	-		
Due to primary government	-	-	-	-	-	-	-	-		
Deferred revenues	-	-	-	-	-	-	-	-		
Notes payable	-	-	-	-	-	-	-	-		
Liability for retirement funds	-	-	-	-	-	-	-	-		
Capital lease	-	-	-	-	-	-	-	-		
Revenue payable	-	-	-	12,127	-	-	-	21,566		
Liability payable to other funds	46,388	46,249	176,427	90,148	48,044	181,433	141,178	70,144		
Revenue payable to other governmental units	21,188	86,473	222,889	-	89,789	181,089	177,089	111,049		
Revenue payable to other governmental units	1,044,889	1,054,435	1,048,511	1,144,889	1,074,026	1,043,344	1,143,426	1,047,149		
Special assessment debt	-	-	-	-	-	-	-	-		
Contingent liabilities payable	-	1,170	-	-	-	-	-	-		
Other liabilities	-	-	-	-	-	-	-	-		
Total liabilities	1,228,697	1,147,640	1,472,126	1,514,311	1,713,363	1,855,642	1,776,183	1,811,436		
Equity and other assets:										
Investment in general fund assets	-	1,274,789	1,348,179	179,149	-	-	191,183	193,688		
Contributed capital	-	-	-	-	-	-	-	-		
Retained earnings	1,079,420	91,490	1,079,897	-	91,937	1,176,465	1,014,644	1,014,644		
Unassigned	16,628	161,422	269,127	18,694	284,721	448,794	10,208	76,190		
Total balances:										
Revenue for restricted programs	-	-	-	-	-	-	-	-		
Revenue for debt service	-	-	171,479	-	-	-	184,471	-		
Revenue for capital lease	-	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-	-	-		
Designated	-	-	-	-	-	-	-	-		
Unexpended	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-	-	-		
Intergovernmental other assets	1,079,420	1,141,171	1,148,126	141,420	171,181	1,426,665	1,298,632	1,426,665		
Total liabilities, equity and other assets	1,228,697	1,289,811	1,641,252	1,655,731	1,884,544	1,855,642	1,884,544	1,884,542		

(continued)

Liabilities and fund balances

Liabilities						
Accounts payable	11,079	4,474	1	24,251	111,404	1,452,144
Payroll tax	-	-	-	-	-	11,048
Accrued income taxes	981,114	-	-	-	11,207	1,048,118
Accrued liabilities	-	28,141	-	21,482	111,794	1,476,493
Exclusion of self-insurance costs	-	-	-	1,108	-	11,017
- materials - retirement system	-	-	-	-	-	2,481,073
Due to other governmental units	-	-	1,118	-	-	4,009
Due to primary government	-	-	-	-	1,008	1,011,148
Deferred premiums	-	-	-	-	-	508,103
Income payable	-	-	-	-	-	11,114
Liability for self-insurance fund	-	-	-	-	181,116	1,687,106
Capital lease	-	-	-	-	-	41,779
Contingent payables	-	-	-	-	-	71,686
Unallocated payables from contributions	-	-	-	-	-	21,792,712
General obligation bonds payable	11,079,718	4,811,046	-	-	6,111,000	64,544,708
Series bonds payable	-	-	-	-	-	41,495
Special assessment debt	-	-	-	-	-	61,077
Compensated absence payable	-	171	-	-	-	2,571,832
Other liabilities	-	-	-	1,050	20,126	11,011,000
Total liabilities	18,181,118	111,611	1,111	26,414	1,811,414	11,011,000
Equity and other credits						
Investments - governmental units	-	-	-	-	-	14,101,118
Completed capital	4,871,077	491,192	-	1,071,071	-	17,111,000
Retained earnings	-	-	-	-	-	1,071,071
Reserve	5,117,148	46,149	-	-	-	1,071,071
Unexpended	1,200,219	2,011,071	171,149	1,791,149	20,111,111	14,111,000
Fund balances						
- reserved for national program	-	-	-	-	-	1,111,111
- reserved for job security	-	-	-	-	-	1,071,111
- non-voting participation	-	-	-	-	-	1,111,111
- unreserved	-	-	-	-	-	1,111,111
- designated	-	-	-	-	-	1,111,111
- undesignated	-	-	-	-	-	1,111,111
- non-spendable other credits	1,111,111	4,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Total liabilities, equity and other credits	24,111,111	4,111,111	1,111,111	2,111,111	2,111,111	24,111,111

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

Calipatria Parish Police Jury
 District Appraisal Project
 Comparative Balance Sheets
 December 31, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Assets		
Cash	\$ 1,228	\$ 26,130
INVESTMENTS	17,871	---
INTEREST RECEIVABLE	42	---
Total Assets	<u>19,141</u>	<u>26,130</u>
Liabilities and Fund Balances		
LIABILITIES:		
Accounts payable	\$ 18,000	\$ 18,000
Fund Balances:		
Unreserved - undesignated	4,471	18,130
Total Liabilities and Fund Balances	<u>18,471</u>	<u>36,130</u>

Commission Parish Police Jury
 Canal Reclamation Project
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Income:	\$ 1,348	\$ 1,122
Miscellaneous revenues	20,800	20,800
Total revenues	<u>22,148</u>	<u>21,922</u>
Expenditures:		
Current:		
Health and welfare	<u>40,000</u>	<u>28,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>128,443</u>	<u>133</u>
Other financing sources (uses):		
Operating transfers in	<u>28,000</u>	<u>20,800</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,442)</u>	<u>21,122</u>
Fund balance at beginning of year	<u>10,112</u>	<u>—</u>
Fund balance at end of year	<u>\$ 8,471</u>	<u>\$ 10,122</u>

Columbia Parish Police Jury
 Chief Justice Project
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - 1968-1969 Budgetary Basis
 Budget and Actual
 For the Fiscal Year ended December 31, 1968

	Budget	Actual	Variance
Revenues:			
Interest			
Miscellaneous revenues	\$ 20	\$ 1,342	\$ 1,322
Total revenues	<u>20,000</u>	<u>18,000</u>	<u>1,200</u>
Expenditures:			
Current:			
Health and welfare	18,000	40,000	22,000
Excess (deficiency) of revenues over (under) expenditures	<u>(18,000)</u>	<u>(22,000)</u>	<u>14,000</u>
Other financing sources (uses):			
Operating transfers in	20,000	20,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>20,000</u>	<u>20,000</u>	<u>14,000</u>
Fund balance at beginning of year	<u>20,000</u>	<u>20,000</u>	<u>—</u>
Fund balance at end of year	<u>\$ 120</u>	<u>\$ 20,000</u>	<u>\$ 14,000</u>

California Parish Police Jury
 Special Service District Improvement Fund
 Comparative Balance Sheet
 December 31, 1986 and 1985

	1986	1985
Assets		
Cash		
Receivables	\$ 1,054	---
Interest receivable	188,875	---
	1,293	---
Total Assets	<u>\$190,928</u>	<u>---</u>
Fund Balances:		
Unreserved/undesignated	\$190,928	---

Columbus 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, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Interest	\$ 2,100	\$ ---
Expenditures:		
Current:		
Public works	<u>89,478</u>	<u>---</u>
Excess (deficiency) of revenues over (under) expenditures	(87,378)	---
Other financing sources (uses):		
Operating Transfers In	<u>200,000</u>	<u>---</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	212,622	---
Fund balance at beginning of year	<u>---</u>	<u>---</u>
Fund balance at end of year	<u>\$ 212,622</u>	<u>\$ ---</u>

California District Police Jury
 Special Service District Improvement Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-Grant Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest	\$ —	\$ 2,283	\$ 2,283
Expenditures:			
Current:			
Public works	<u>88,478</u>	<u>88,478</u>	<u>—</u>
Excess (deficiency) of revenues over budget expenditures	88,478	187,373	98,895
Other financing sources (uses):			
Operating transfers in	<u>218,000</u>	<u>218,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	218,000	218,000	—
Fund balance at beginning of year	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ 218,028</u>	<u>\$ 218,028</u>	<u>\$ —</u>

Galveston Parish Police Jury
 Officers' Retirement Savings Fund
 Comparative Balance Sheet
 December 31, 1994 and 1995

	<u>1994</u>		<u>1995</u>
Assets			
Cash	\$ <u>22,521</u>	\$	<u>—</u>
Fund balances:			
Unreserved-undesignated	\$ <u>22,521</u>	\$	<u>—</u>

Calumet Parish Police Jury
Police Building Renovation Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Interest	\$ 128	\$ --
Expenditures:		
Current:		
Other general government	18,887	--
Capital outlay	15,860	--
Total expenditures	34,747	--
Excess (deficiency) of revenues over (under) expenditures	(34,619)	--
Other financing sources (uses):		
Operating transfers in	34,619	--
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	--
Fund balance at beginning of year	--	--
Fund balance at end of year	\$ 0	\$ 0

Palau National Police Levy
 Monthly Police Personnel Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GRIP Budgetary Basis)
 Budget and Actual
 For the Fiscal Year ended December 31, 1995

	Budget	Actual	Variance
Revenues:			
Interest	\$ ---	\$ 128	\$ 128
Expenditures:			
Current:			
Other general government	---	28,827	(28,827)
Capital outlay	58,085	12,448	45,637
Total expenditures	58,085	27,543	30,542
Excess (deficiency) of revenues over (under) expenditures	(58,085)	(27,415)	30,670
Other financing sources (uses):			
Operating transfers in	58,085	60,868	---
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	---	33,453	33,453
Fund balance at beginning of year	---	---	---
Fund balance at end of year	\$ ---	\$ 33,453	\$ 33,453

Calcasieu Parish Police Jury
 Port Industrial, State Designated
 Competitive Balance Fund
 December 31, 1998 and 1997

	<u>1998</u>		<u>1997</u>
Assets			
Cash	\$ 1,812	\$	—
Investments	282,328		—
Accounts Receivable	1,488		—
Total Assets	<u>\$ 284,628</u>	\$	<u>—</u>
Fund Balances:			
Unreserved-designated	\$ —	\$	—
Unreserved-undesignated	<u>284,628</u>		<u>—</u>

Calcasieu Parish Police Jury
 2001 Industrial Development Bank Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the Fiscal Years ended December 31, 1999 and 2000

	<u>1999</u>	<u>2000</u>
Revenues:		
Interest	\$ 1,000	\$ ---
Expenditures:		
Current:		
Other general government	3	---
Capital Outlay	270,423	---
Total expenditures	<u>270,423</u>	<u>---</u>
Excess (deficiency) of revenues over (under) expenditures	(269,423)	---
Other financing sources (uses):		
Operating transfers in	300,000	---
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	30,577	---
Fund balance at beginning of year	---	---
Fund balance at end of year	<u>\$ 30,577</u>	<u>\$ ---</u>

Caldwell Parish Police Jury
 Port Industrial Park Development Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balance - (FAS-DBF Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1994

	Budget	Actual	Variance
Revenues:			
Interest	\$ —	\$ 3,489	\$ 3,489
Expenditures:			
Current:			
Other general government	—	3	170
Capital Outlay	380,000	380,000	181,048
Total expenditures	380,000	380,003	181,048
Excess (deficiency) of revenues over fund(s) expenditures	(380,000)	(376,514)	187,435
Other financing sources (uses):			
Operating transfers in	380,000	380,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	187,435	187,435
Fund balance at beginning of year	—	—	—
Fund balance at end of year	\$ —	\$ 187,435	\$ 187,435

Calverton Parish Police Jury
 17th Annual Program Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
CASH	\$ 28,186	\$ ---
Due from other governmental units	18,804	---
Total Assets	<u>\$ 47,129</u>	<u>\$ ---</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 43,126	\$ ---
Fund Balances:		
Unreserved - undesignated	53	---
Total Liabilities and Fund Balances	<u>\$ 43,129</u>	<u>\$ ---</u>

Calumet Parish Police Jury
 Local Project Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
Revenues:		
Intergovernmental revenues	\$ 179,428	\$ ---
Expenditures:		
Capital outlay	<u>179,427</u>	<u>---</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122</u>	<u>---</u>
Other financing sources (uses):		
Operating transfers in	<u>78</u>	<u>---</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>94</u>	<u>---</u>
Fund balance at beginning of year	<u>---</u>	<u>---</u>
Fund balance at end of year	<u>\$ 94</u>	<u>\$ ---</u>

California Public Policy Jury
 1998 Program Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balance - (See Also Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 131,000	\$ 133,840	\$ 28,840
Expenditures:			
Capital outlay	133,000	133,371	(11,111)
Excess (deficiency) of revenues over budget expenditures	---	24,808	24,808
Other financing sources (uses):			
Operating transfers in	---	76	76
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	---	24,744	24,744
Fund balance at beginning of year	---	---	---
Fund balance at end of year	\$ ---	\$ 24,744	\$ 24,744

Calumet Parish Police Jury
Library Debt Service Restriction Fund
Comparative Balance Sheet
December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Assets:		
Cash	\$ ---	\$ ---
Investments	\$ 993,227	\$ ---
Interest receivable	16,491	---
Total Assets	\$ 1,009,727	\$ ---
Liabilities and Fund Balances:		
Liabilities:		
Accounts payable	\$ ---	\$ ---
Fund balances:		
Reserved-Undesignated	1,009,727	---
Total Liabilities and Fund Balances	\$ 1,009,727	\$ ---

Chicago Parish Police Jury
Library Book Service Reduction Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal years ended December 31, 1993 and 1994

	<u>1993</u>	<u>1994</u>
Revenues:		
Interest income	\$ 48,188	\$ ---
Other financing sources (uses):		
Operating transfers in	1,800,000	---
Operating transfers to component units	(181,921)	---
Total other financing sources (uses)	<u>1,618,079</u>	<u>---</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,666,267	---
Fund balances at beginning of year	---	---
Fund balances at end of year	\$ <u>1,666,267</u>	\$ <u>---</u>

Columbus Police Jury
 Library Book Service Section Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the Fiscal Year ended December 31, 1990

	Budget	Actual	Variance
Revenues:			
Interest Income	\$ 42,000	\$ 48,100	\$ 6,100
Other financing sources (uses):			
Operating transfers in	1,000,000	1,000,000	---
Operating transfers to component units	(42,000)	(42,820)	(820)
Total other financing sources (uses)	(958,000)	(955,620)	(2,380)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,000,000	1,000,127	1,127
Fund balance at beginning of year	---	---	---
Fund balance at end of year	\$ 1,000,000	\$ 1,000,127	\$ 1,127

Calumet Polish Police Jury
 Recompensative Insurance Annuity Fund
 Comparative Balance Sheet
 December 31, 1938 and 1937

	1938	1937
Assets		
Cash	\$ ---	\$ 42,892
Investments	---	1,048,918
Interest receivable	---	21,878
TOTAL ASSETS	\$ ---	\$ 1,091,688
Liabilities and Fund Balances		
Liabilities:		
Due to component units	\$ ---	\$ 58
Fund Balances:		
Unreserved-unassigned	---	1,091,680
Total Liabilities and Fund Balances	\$ ---	\$ 1,091,680

Calumet Parish Police Jury
 Retrogressive Insurance Reserve Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 for the fiscal years ended December 31, 1994 and 1995

	1994	1995
Revenues:		
Increase	---	60,100
Expenditures:		
Other expenditures	---	13
Increase (deficiency) of revenues over (under) expenditures		48,087
Other financing sources (uses):		
Operating transfers out	---	140,000
Increase (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	---	28,000
Fund balance at beginning of year	1,098,000	1,877,007
Residual equity transfer	(1,098,000)	---
Fund balance at end of year	\$ ---	\$ 1,098,000

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 payments of principal and interest on the various bonds dated July 15, 1994. The bonds were issued for the purpose of Mississippi Parish under District 4-A.

CALCAGNY TRANSPOUR BEST

San Diego Fund

(Including Depreciation, Revenue, Expenditures,
and Change in Fund Balance)

For the Fiscal Year ended December 31, 1996

(This schedule is for the December 31, 1996)

	1996 Actual vs		1995	
	Amounts	Diff.	1996	1995
Revenues:				
Special assessments levied	147,343	-	147,343	147,343
Income received on investments	4,399	-	4,399	4,399
Interest earned on investments	1,291	18,073	16,782	15,491
Miscellaneous income				203
Total revenues	152,952	18,073	168,525	178,436
Expenditures:				
Project and liabilities	4,399	-	4,399	4,399
Administrative				
Principal	11,473	249,949	238,476	19,077
Interest and bond charges	8,483	1,037,748	1,046,265	1,077,294
Utilities - prior - pending payments				1,214
Total expenditures	202,355	1,287,747	1,291,046	1,097,885
Excess (deficiency) of revenues over (pending) expenditures	50,597	1,269,674	41,479	78,551
Other financing sources (uses):				
Operating transfers in	1,855	1,742,555	1,744,705	1,852,723
Excess (deficiency) of governmental other financing sources over (pending) expenditures and other financing uses	19,742	174,080	193,884	19,749
Proceeds from sale of year limited supply bonds	178,975	178,975	184,224	18,199
Proceeds from sale of year limited supply bonds	1,048,814		1,048,814	1,048,814
Total financing in excess of year limited supply bonds	1,237,626	1,067,955	1,377,922	1,185,832

Calumet Parish Police Jury
 Financial Statements Fund
 Comparative Balance Sheets
 December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Assets		
Cash	\$ 59,600	\$ 38,800
Investments	—	87,400
Reserve/Retain (out of allowances for uncollectibles):		
Special assessments	188,084	188,020
Interest receivable	—	114
Total Assets	<u>\$ 247,684</u>	<u>\$ 285,370</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 22	—
Due to other funds	188,084	\$ 1,248
Amounts from other funds	188,027	211,350
Deferred amounts	—	188,368
Total Liabilities	<u>376,333</u>	<u>389,876</u>
Fund Balances:		
Reserved for debt service	1108,550	078,600
Total Liabilities and Fund Balances	<u>\$ 219,429</u>	<u>\$ 285,370</u>

Calumet Parish Police Jury
 Parish Assessment Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Fiscal Years ended December 31, 1995 and 1996

	1995	1996
Revenues:		
Special assessments levied	\$ 107,323	\$ 99,747
Interest received on investments	8,188	94,312
Interest earned on investments	9,181	9,890
Miscellaneous revenue	1	210
Total revenues	<u>124,693</u>	<u>204,159</u>
Expenditures:		
General government:		
Finance and administrative	4,268	8,083
Salaries - prior period assessments	—	1,218
Debt service:		
Principal payments	151,818	176,337
Interest and financial charges	27,668	43,224
Total expenditures	<u>183,754</u>	<u>230,862</u>
Excess (deficiency) of revenues over (under) expenditures	(59,061)	73,297
Other financing sources (uses):		
Operating transfers in	1,896	13,268
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(57,165)</u>	<u>86,565</u>
Fund balance at beginning of year	178,883	8,948
Residual equity transfer	112,482	18,700
Fund balance on end of year	<u>\$ 111,718</u>	<u>\$ 276,273</u>

California Public Police Jury
 1991 Sales Tax Road Improvement Fund
 Comparison Balance Sheet
 October 31, 1991 and 1990

	1991	1990
Assets		
Cash	\$ 1,000	\$ —
Restricted Assets:		
Cash	1,469,308	866,750
Investments	—	880,608
Interest Receivable	—	7,808
Total Assets	\$ 1,470,308	\$ 1,755,166
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 800
Fund Balances:		
Unreserved/undesignated	1,469,308	828,814
Total Liabilities and Fund Balances	\$ 1,469,308	\$ 829,614

Calcasieu Parish Police Jury
 1991 Basic Tax Bond Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1990 and 1991

	1990	1991
Revenues:		
Interest	\$ 27,853	\$ 7,977
Expenditures:		
Bond service:		
Principal	3,000,000	—
Interest and fiscal charges	1,025,748	1,144,678
total expenditures	3,025,748	1,144,678
Excess (deficiency) of revenues over (under) expenditures	(3,000,000)	(3,136,701)
Other financing sources (uses):		
Operating transfers in	3,743,784	1,978,871
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	743,784	842,170
Fund balance at beginning of year	923,914	89,444
Fund balance at end of year	\$ 1,460,308	\$ 923,914

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

	Budget	Actual	Variance
Revenues:			
Interest	\$ 1,000	\$ 19,353	\$ 18,353
Expenditures:			
Data service:			
Principal	\$ 2,227,500	\$ 2,220,000	757,500
Interest and fiscal charges	250,000	1,426,585	(116,585)
Total expenditures	2,477,500	3,646,585	(1,169,085)
Excess (deficiency) of revenues over (under) expenditures	(2,476,500)	(3,627,232)	(110,732)
Other financing sources (uses):			
Operating transfers in	2,477,500	2,782,984	305,484
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,000	155,752	154,752
Fund balance at beginning of year	422,817	422,817	-
Fund balance at end of year	\$ 423,817	\$ 578,569	\$ 154,752

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 facilities.

PUBLIC WORKS MAINTENANCE FACILITY FUND

The Public Works Maintenance Facility Fund is used to account for the construction of the East Side Maintenance Facility, Mosquito Control Facility, and the Tylines 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 cost and a half percent (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. Current conditions 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 Agents.

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.

STATEMENTS OF ASSETS AND LIABILITIES

Capital Impact Funds

Community Builders Fund

December 31, 1995

(All amounts are in dollars for December 31, 1995)

Assets	Investments and Endowment		Private Pledges		1995 State Tax Fund Income		Agriculture Service Center		Savings Accounts		Totals	
	Real	Equity	Real	Equity	Real	Equity	Real	Equity	Real	Equity	Real	Equity
Investments	16,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	10,000	10,000
Endowment	100,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	10,000	10,000
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	116,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-	20,000	20,000
Liabilities and Fund Income												
Liabilities												
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Fund Income												
Unexpended	116,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-	20,000	20,000
Total Liabilities and Fund Income	116,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-	20,000	20,000

COMMODITY PROGRAM PROCEEDS FUND

Capital Impact Fund

County of Sonoma, Department of Business, Agriculture, and Pesticide Control Services

For the fiscal year ended December 31, 1995

and an amended budget for December 31, 1995

Account	Commodities and Aid		Multipurpose Crops		Public Works Maintenance		1993 State Tax Bond Improm.		Agriculture Service Center		Being Administered		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenues														
State	-	-	-	-	-	-	11,900.00	-	-	-	-	11,900.00	11,900.00	11,900.00
Special assessments (local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	111,400	113,000	113,000	114,000	114,000	114,000	114,000	114,000	-	-	114,000	114,000	114,000	114,000
State/county revenues	111,400	113,000	113,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000
Expenditures														
Public Works	-	-	-	-	28,200	-	-	-	-	-	-	-	28,200	28,200
Capital outlay	1,028,000	-	1,028,000	-	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000
Other expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,028,000	-	1,028,000	-	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200	1,056,200
Excess (deficit) of revenues over (under) expenditures	90,400	113,000	90,400	114,000	87,800	87,800	87,800	87,800	87,800	87,800	87,800	87,800	87,800	87,800
Other financing sources (uses)														
Operating transfers in	1,175,000	-	2,000,177	-	110,200	-	-	-	110,200	-	1,075,000	-	3,275,377	3,275,377
Operating transfers out	-	-	-	-	(1,794,400)	-	-	-	-	-	(1,794,400)	-	(1,794,400)	(1,794,400)
Special assessment bond proceeds	-	-	-	-	-	-	-	-	-	-	11,800	-	11,800	11,800
Total other financing sources (uses)	1,175,000	-	2,000,177	-	(1,684,200)	-	-	-	110,200	-	11,800	-	1,492,977	1,492,977
Excess (deficit) of revenues and other financing sources over (under) expenditures	2,093,000	113,000	2,908,144	114,000	2,403,600	87,800	87,800	87,800	988,000	87,800	996,800	87,800	4,769,354	4,769,354
Total balance at beginning of year	1,028,000	284,000	85,000	83,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000
Total balance at end of year	2,056,000	568,000	1,713,144	1,917,000	2,436,600	1,115,800	1,115,800	1,115,800	2,016,000	1,115,800	2,024,800	1,115,800	2,511,354	2,511,354

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Calumet Parish Police Jury
 Commission & Jail Fund
 Comparative Balance Sheet
 December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
Assets		
Cash	\$ 141,094	\$ 204,051
Investments	438,885	1,818,081
Interest receivable	7,463	18,855
TOTAL ASSETS	<u>\$ 587,442</u>	<u>\$ 2,040,987</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 122,155	\$ 214,761
Accruals - interest	134,881	50,744
Due to component units	—	79
Total Liabilities	<u>257,036</u>	<u>265,584</u>
Fund Balances:		
Unreserved-undesignated	340,384	1,818,081
Total Liabilities and Fund Balances	<u>\$ 597,420</u>	<u>\$ 2,143,665</u>

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

	1994	1995
Revenues:		
Sales taxes	\$ —	\$ 24
Interest	122,400	120,813
TOTAL REVENUES	<u>122,400</u>	<u>120,837</u>
Expenditures:		
Capital outlay	3,820,424	593,000
Other expenditures	—	54
TOTAL EXPENDITURES	<u>3,820,424</u>	<u>593,054</u>
Excess (deficiency) of revenues over (under) expenditures	(3,698,024)	(472,217)
Other financing sources (uses):		
Operating transfers in	3,125,000	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,125,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(573,024)	(472,217)
Fund balance at beginning of year	3,925,944	3,353,205
Fund balance at end of year	\$ <u>342,920</u>	\$ <u>2,880,988</u>

Chicago Parish Police Jury
 Multi-purpose Center Fund
 Comparative Balance Sheet
 December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Assets		
Cash	\$ 124,543	\$ 75,535
Investments	7,268	594,748
Accounts Receivable	748	1,383
Due from other funds	—	2,887
Total Assets	\$ 132,559	\$ 674,553
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ —
Fund Balances:		
Undersubscribed-undesignated	328,779	389,833
Total Liabilities and Fund Balances	\$ 328,779	\$ 389,833

Galveston Parish Police Jury
 Multi-purpose Center Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1998 and 1999

	1998	1999
Revenues:		
Interest	\$ 12,323	\$ 20,850
Expenditures:		
Other expenditures	87	89
Excess (Deficiency) of revenues over Capital expenditures	12,236	20,761
Fund balance at beginning of year	200,000	182,000
Fund balance at end of year	\$ 214,719	\$ 202,761

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Balance Sheet
December 31, 1988 and 1987

	1988	1987
Assets		
Cash	\$ 15,181	\$ 45,524
Investments	2,440,155	620,171
Interest receivable	16,428	2,861
Total Assets	<u>2,509,764</u>	<u>668,556</u>
Liabilities and Fund Balances		
LIABILITIES:		
Accounts payable	\$ 88,281	\$ 80,288
Outstanding payable	18,778	81,175
Total Liabilities	<u>107,059</u>	<u>161,463</u>
Fund Balances:		
Unreserved/undesignated	2,402,705	507,093
Total Liabilities and Fund Balances	<u>\$ 2,509,764</u>	<u>\$ 668,556</u>

Chicago Parish Police Jury
 Public Works Maintenance Facility Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Revenues:		
Interest	\$ 52,453	\$ 24,493
Expenditures:		
Capital outlay	<u>142,428</u>	<u>241,818</u>
Excess (deficiency) of revenues over (under) expenditures	109,977	(217,325)
Other financing sources (uses):		
Operating transfers in	<u>2,808,127</u>	<u>783,954</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,818,144	566,629
Fund balance at beginning of year	<u>207,842</u>	<u>282,213</u>
Fund balance at end of year	\$ <u>2,808,982</u>	\$ <u>589,842</u>

Calcasieu Parish Police Jury
 1997 Sales Tax Bond Improvement Fund
 Comparative Balance Sheet
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 369,118	\$ 487,814
Investments	3,441,713	1,811,320
Interest receivable	87,448	84,867
Restricted assets:		
Cash	979,247	231,801
Investments	2,140,428	2,377,140
Interest receivable	—	86,767
Total Assets	<u>18,778,856</u>	<u>10,428,351</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 20,880	\$ 842,828
Due to component units	—	288
Warranty payable	378,897	513,794
Total Liabilities	<u>489,777</u>	<u>1,367,910</u>
Fund Balances:		
Unreserved-undesignated	18,289,079	9,060,441
Total Liabilities and Fund Balances	<u>\$ 18,778,856</u>	<u>\$ 10,428,351</u>

Calumet Parish Police Jury
1992 Sales Tax Road Improvement Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Fiscal Years ended December 31, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Taxes		
Sales	\$ 12,762,826	\$ 7,897,870
Interest	629,212	791,770
Total revenues	<u>13,392,038</u>	<u>8,689,640</u>
Expenditures:		
Current:		
Public works	502,333	389,790
Capital outlay	8,288,388	13,378,887
Total expenditures	<u>8,790,721</u>	<u>13,768,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,601,317</u>	<u>(5,079,037)</u>
Other financing sources (uses):		
Operating transfers out	(1,788,470)	(2,523,324)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,812,847</u>	<u>(7,592,361)</u>
Fund balance at beginning of year	<u>9,287,920</u>	<u>16,898,482</u>
Fund balance at end of year	<u>\$ 12,099,187</u>	<u>\$ 9,306,121</u>

California Parish Police Jury
 Agriculture Service Center Fund
 Comparative Balance Sheets
 December 31, 1994 and 1993

	1994	1993
Assets		
Cash	\$ ---	\$ 89
Liabilities and Fund Balances		
Liabilities:		
Amounts payable	\$ ---	\$ 144
Due to other funds	148,920	152,940
Advances from other funds	---	189,408
Total Liabilities	148,920	342,492
Fund Balances:		
Unreserved-undesignated	(148,920)	(199,390)
Total Liabilities and Fund Balances	\$ ---	\$ 89

(Alabama Parish Police Jury
Agriculture Service Center Fund)
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balance
For the fiscal years ended December 31, 1956 and 1955

	1956	1955
Revenues:		
Interest	\$ 000	\$ 0,547
Miscellaneous revenues	2,184	000
Total revenues	2,184	0,547
Expenditures:		
Capital outlay	1,877	827,867
Excess (deficiency) of revenues over (under) expenditures	307	(824,320)
Other financing sources (uses):		
Operating transfers in	182,868	172,817
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	150,475	(651,503)
Fund balance at beginning of year	102,190	110,091
Fund balance at end of year	\$ 150,665	\$ (44,412)

Calverton Parish Police Jury
 Saving Accumulation Fund
 Comparative Balance Sheet
 December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
Assets		
Cash	\$ 3,840	\$ —
Liabilities		
Amounts payable	\$ 138,701	\$ 87,891
Fund Balances		
Unreserved—undesignated	(138,861)	(87,891)
Total Liabilities and Fund Balances	\$ 3,840	\$ —

Calumet Parish Police Jury
 Paying Assessments Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1978 and 1979

	1978	1979
Revenues:		
Special assessments levied	\$ 15,471	\$ —
Expenditures:		
Capital outlay	200,299	42,481
Excess (deficiency) of revenues over (under) expenditures	1248,321	(62,481)
Other financing sources (uses):		
Special assessment bond proceeds	81,631	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	967,692	(62,481)
Fund balance at beginning of year	(67,481)	—
Fund balance at end of year	\$ 1,388,530	\$ 187,481



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.

LACROSSE FUNDING PROJECTS

Interest-Bearing Funds

Crabtree Meadows (Trust)

December 31, 1999

(Total comparable assets for December 31, 1999)

Assets	Fixed-Income		Self-Invested		Self-Invested		Total	
	Compassionate	Reserve	Liability/Property	Investment	Compassionate	Reserve	Investment	Reserve
Compassionate	\$ 5,000	100,000	10,000	11,000	11,000	200,000	200,000	200,000
Reserve	1,000,000	2,000,000	200,000	200,000	200,000	4,000,000	4,000,000	4,000,000
Reserve	11,000	70,000	1,000	1,000	1,000	100,000	100,000	100,000
Other investments	-	70,000	-	-	-	70,000	70,000	70,000
Due from comparable assets	-	-	-	-	-	-	-	-
Total assets	\$ 1,016,000	2,070,000	201,000	202,000	202,000	4,070,000	4,070,000	4,070,000

Liabilities and Total Liabilities

Current liabilities	
Accounts payable	\$ 1,000
Due to other funds	700
Due to comparable assets	-
Liability for self-investment debts	470,000
Long-term liabilities	
Liability for self-investment debts	400,000
Total liabilities	\$ 871,000

Fund equity

Invested capital	1,000,000
Reserve earnings - restricted	1,000,000
Total Fund Equity	2,000,000

Total liabilities and fund equity

	\$ 871,000	\$ 2,000,000	\$ 2,871,000
	1,000	700	1,700
	-	-	-
	470,000	400,000	870,000
	1,000,000	1,000,000	2,000,000
	1,000,000	1,000,000	2,000,000
	1,000,000	1,000,000	2,000,000
	1,000,000	1,000,000	2,000,000

GO-CALIFIT PARTNERSHIPS (PXX)

General Services Fund

Continuing Operations of Continuing Operations

and Changes in Discontinued Operations

For the Year Ended December 31, 1999

(All amounts in thousands of dollars)

	Self-Insured		Self-Insured		Self-Insured	
	Health	Life	Health	Life	Health	Life
Operating revenues:						
Premiums	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0
Operating expenses:						
Administrative expenses	-	1,500.0	90.0	-	90.0	150.0
Reinsurance expense	120.0	10.0	40.0	-	40.0	90.0
Benefits payable	150.0	1,000.0	170.0	20.0	1,900.0	1,000.0
Other operating expenses	300.0	-	30.0	-	30.0	30.0
Total operating expenses	570.0	1,510.0	330.0	20.0	1,960.0	1,200.0
Operating income (loss)	430.0	(510.0)	670.0	(20.0)	40.0	790.0
Nonrecurring premium like events:						
Income taxes	90.0	10.0	10.0	10.0	10.0	20.0
Investment income	-	-	-	-	-	1.0
Total nonrecurring premium like events	90.0	10.0	10.0	10.0	10.0	21.0
Income (dis)tribution operating credits	20.0	10.0	(5.0)	9.0	9.0	10.0
Operating revenues						
Operating revenues (total)	\$1,090.0	\$1,020.0	\$1,090.0	\$1,020.0	\$1,090.0	\$1,020.0
Operating revenues						
Operating revenues (total)	\$1,180.0	\$1,030.0	\$1,100.0	\$1,030.0	\$1,100.0	\$1,040.0
Net income (loss)						
Net income (loss) at beginning of year	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0	\$1,000.0
Net income (loss) at end of year	\$1,180.0	\$1,030.0	\$1,100.0	\$1,030.0	\$1,100.0	\$1,040.0

California Parish Police Jury
 Internal Service Fund
 Workers' Compensation Self-Insured Fund
 Comparative Balance Sheet
 December 31, 1970 and 1971

	1970	1971
Assets		
Current Assets:		
Cash and cash equivalents	\$ 87,328	\$ 74,571
Investments	1,000,789	1,010,216
Unliquid receivables	13,144	13,147
Due from component units	-	2,487
Total Assets	\$ 1,028,009	\$ 1,098,858
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 2,379	\$ 12,785
Due to other funds	81	84
Liability for self-insurance claims	178,844	174,780
Total current liabilities	178,904	187,649
Fund Equity:		
Reserve Earnings - reported for self-insurance claims	1,028,009	1,089,848
Total Liabilities and Fund Equity	\$ 1,028,009	\$ 1,089,858

California Firearm Police Act
 Special Service Fund
 Workers' Compensation and Unemployment
 Cooperative Department of Revenue, Expenses and
 Charges as Required Statute
 For the fiscal years ended December 31, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Operating revenues:		
Premiums	\$ 600,000	\$ 578,544
Operating expenses:		
Premium payments	320,147	300,000
Benefit payments	570,422	548,000
Administrative expenses	94,949	120,909
Total operating expenses	<u>985,518</u>	<u>968,909</u>
Operating income (loss)	<u>380,318</u>	<u>381,060</u>
Nonoperating revenues (expenses):		
Interest income	81,300	70,000
Miscellaneous revenue	—	11,400
Total nonoperating revenues (expenses)	<u>81,300</u>	<u>81,400</u>
Net income (loss)	299,018	328,860
Retained earnings at beginning of year	<u>1,100,340</u>	<u>901,261</u>
Retained earnings at end of year	<u>\$ 1,402,996</u>	<u>\$ 1,100,340</u>

Columbus Parish Police Jury
 Internal Service Fund
 Workmen's Compensation Self-Insured Fund
 For the fiscal years ended December 31, 1986 and 1985

	1986	1985
Cash Flow from Operating Activities:		
Operating Income (Loss)	\$202,316	\$155,567
Adjustments to reconcile net income to net cash provided by operating activities:		
Miscellaneous revenues	-	21,607
Change in assets and liabilities:		
Increase/ decrease in accrued interest receivable	(2,377)	(4,594)
Increase/ decrease in due from component units	1,487	(1,487)
Increase/ decrease in accounts payable	(28,300)	(4,894)
Increase/ decrease in due to other funds	27	44
Increase/ decrease in liability for self-insurance claims	_28,300	_27,488
Total Adjustments	_28,300	_50,361
Net Cash (Used) Provided by Operating Activities	174,016	105,206
Cash Flow from Investing Activities:		
Purchase of investments	(127,155)	(272,943)
Interest income	_21,328	_21,328
Net Cash (Used) Provided by Investing Activities	(105,827)	(251,615)
Net increase (decrease) in cash	(31,811)	(146,409)
Cash at beginning of year	_24,521	_25,714
Cash at end of year	\$ _6,710	\$ _21,305

Galveston Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Balance Sheet
December 31, 1998 and 1998

	<u>1998</u>	<u>1998</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 148,828	\$ 183,786
Investments	2,875,928	2,483,788
Accounts receivable	(1,481)	17,883
Other receivable	78,547	—
Total Assets	<u>\$ 3,078,488</u>	<u>\$ 4,685,457</u>
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 44,178	\$ —
Due to other funds	788	—
Due to component units	—	83
Liability for self-insurance claims	878,273	342,893
Total liabilities	<u>923,239</u>	<u>425,776</u>
Fund Equity:		
Contributed capital	1,898,088	—
Unclaimed earnings - reserved for self-insurance claims	1,842,128	1,262,688
Total Fund Equity	<u>3,740,216</u>	<u>2,522,688</u>
Total Liabilities and Fund Equity	<u>\$ 3,878,488</u>	<u>\$ 3,048,464</u>

California Pacific Public Utility
 General Service Fund
 Self-Insured Health Insurance Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Operating revenues:		
Premiums	\$ 2,898,494	\$ 2,806,388
Operating expenses:		
Administrative expenses	213,088	213,566
Premium payments	251,120	238,898
Medical payments	1,803,796	1,389,743
Other operating expenses	48	93
Total operating expenses	<u>2,068,032</u>	<u>1,452,300</u>
Operating income (loss)	<u>830,462</u>	<u>354,088</u>
Nonoperating revenues (expenses):		
Interest income	286,282	89,288
Income (loss) before operating transfers	<u>1,116,744</u>	<u>443,376</u>
Operating transfers:		
Operating transfers in	<u>50,438</u>	<u>89,808</u>
Net income (loss)	<u>1,167,182</u>	<u>533,184</u>
Retained earnings at beginning of year	<u>1,382,458</u>	<u>507,893</u>
Retained earnings at end of year	<u>\$ 2,549,640</u>	<u>\$ 1,041,077</u>

California Pacific Police Jury
 Internal Service Fund
 Self-Insured Health Insurance Fund
 For the fiscal years ended December 31, 1986 and 1985

	1986	1985
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (39,820)	\$ 543,483
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
Decrease/ decrease in accrued interest receivable	13,733	(4,454)
Decrease/ decrease in other receivables	170,888	-
Increase (decrease) in accounts payable	64,376	-
Increase (decrease) in due to other funds	708	-
Increase (decrease) in due to component units	(197)	83
Increase (decrease) in liability for self-insurance claims	118,182	81,908
Total Adjustments	467,680	78,437
Net Cash (Used) Provided by Operating Activities	427,860	621,920
Cash Flows from Investing Activities:		
Purchase of investments	(306,765)	(748,381)
Interest income	288,863	35,182
Net Cash (Used) Provided by Investing Activities	(117,902)	(713,199)
Cash Flows from Municipal Activities:		
Operating transfers in/contributed capital	83,424	80,968
Net Increase (Decrease) in Cash	30,958	28,681
Cash at beginning of year	529,788	501,107
Cash at end of year	\$560,746	\$529,788

Supplemental Disclosure:

The Police Jury contributed excess assets in the amount of \$1,887,218 to the Self-Insured Health Insurance Internal Service Fund in 1985.

Caddo Parish Police Jury
 RECEIPTS, EXPENSES, PAID
 Self-Insured Liability, Property Insurance Fund
 Comparative Balance Sheets
 December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 27,808	\$ 2,318
Investments	182,808	—
Interest receivable	6,248	—
Due from component units	—	2,742
Total Assets	<u>\$ 216,864</u>	<u>\$ 5,060</u>
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 68,847	\$ 6,820
Due to other funds	—	44,343
Liability for self-insurance claims long-term liabilities	207,270	12,379
Liability for self-insurance claims	488,800	608,800
Total Liabilities	<u>764,917</u>	<u>672,342</u>
Fund Equity:		
Retained earnings - reserved for self-insurance claims	(548,053)	(667,282)
Total Liabilities and Fund Equity	<u>\$ 216,864</u>	<u>\$ 5,060</u>

Delaware State Police Jury
 (State) Service Fund
 Self-insured Liability Property Insurance
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Operating revenues:		
Premiums	\$ 449,698	\$ 439,308
Operating expenses:		
Administrative expenses	88,277	59,749
Premium payments	485,503	481,742
Benefit payments	828,529	281,471
Other operating expenses	51,513	---
Total operating expenses	<u>1,453,819</u>	<u>822,962</u>
Operating income (loss)	<u>1291,181</u>	<u>-113,981</u>
Nonoperating revenues (expenses):		
Interest income	15,888	28,512
Net income (loss)	1188,320	10,551
Retained earnings at beginning of year	1942,381	1832,762
Retained earnings at end of year	\$ <u>3132,931</u>	\$ <u>1843,313</u>

Calumet Parish Police Jury
General Service Fund
Self-Insured Liability/Property Insurance Fund
For the fiscal years ended December 31, 1988 and 1989

	1988	1989
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (158,450)	\$ (5,863)
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
Increase/ decrease in accrued interest receivable	1 2,100	2,813
Increase/ decrease in due from component units	2,743	1 2,780
Increase/ decrease in accounts payable	58,827	8,878
Increase/ decrease in due to other funds	(84,343)	44,343
Increase/ decrease in liability for self-insured claims	181,453	(837,421)
Total Adjustments	125,880	(821,727)
Net Cash Used/ Provided by Operating Activities	69,430	(827,600)
Cash Flows from Investing Activities:		
Purchase of investments	(59,400)	-
Proceeds from maturities of investments	-	134,744
Interest income	15,000	25,513
Net Cash Used/ Provided by Investing Activities	(44,400)	60,257
Net increase (decrease) in cash	25,030	(76,343)
Cash at beginning of year	1,300	63,180
Cash at end of year	\$ 1,300	\$ -

Calumet Parish Police Jury
 General Service Fund
 Self-Insured Unemployment Insurance Fund
 Comparative Balance Sheet
 December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 22,321	\$ 58,848
Investments	282,228	244,728
Interest receivable	3,883	1,407
Total Assets	<u>\$ 308,432</u>	<u>\$ 304,983</u>
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 8,083	\$ 8,973
Fund Equity:		
Retained earnings - reserved for self-insurance claims	<u>297,248</u>	<u>289,978</u>
Total Liabilities and Fund Equity	<u>\$ 308,432</u>	<u>\$ 304,983</u>

Chicago Police Pension Fund
 105-year Service Fund
 Self-insured Unemployment Insurance Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Fiscal years ended December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
Operating revenues:		
Premiums	\$ 118,778	\$ 144,691
Operating expenses:		
Benefit claims	29,188	32,799
Other operating expenses	20,028	28,819
Total operating expenses	<u>49,216</u>	<u>61,618</u>
Operating income (loss)	<u>69,562</u>	<u>83,073</u>
Nonoperating revenues (expenses):		
Interest income	<u>17,887</u>	<u>9,811</u>
Net income (loss)	87,449	92,884
Retained earnings at beginning of year	<u>218,978</u>	<u>105,414</u>
Retained earnings at end of year	\$ <u>306,397</u>	\$ <u>198,298</u>

Calumet Parish Police Jury
Internal Service Fund
Self-Insured Unemployment Insurance Fund
For the fiscal years ended December 31, 1991 and 1990

	1991	1990
Cash Flows from Operating Activities:		
Operating Income (Loss)	\$ 68,974	\$191,853
Adjustments to reconcile net income to net cash provided by operating activities:		
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	(994)	(1,303)
Increase (decrease) in accounts payable	____ 718	____ 718
Total Adjustments	(____ 286)	(____ 585)
Net Cash (Used) Provided by Operating Activities	68,688	189,143
Cash Flows from Investing Activities:		
Purchase of investments	(124,518)	(84,704)
Interest income	____ 17,493	____ 9,213
Net Cash (Used) Provided by Investing Activities	(107,025)	(75,491)
Net Increase (Decrease) in cash	(38,337)	11,354
Cash at beginning of year	____ 58,840	____ 47,486
Cash at end of year	\$ 20,503	\$ 58,840

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 Louisiana Legislative Commission and Visitors Bureau of local-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 the Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

COLLEGE TAX FUND

The College 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 Baton Rouge campus, and for the funding of other agricultural and community services.

COLLEGE CAPITAL IMPROVEMENT FUND

The College Capital Improvement Fund is used to account for the construction of the Baton Rouge parking lot. Funds are transferred from the College Tax Fund described above. This fund was closed out in 1986.

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 Sewola Technical Institute.



GALE GROUP FINANCIAL PERFORMANCE

Agency Funds
Contributing Business Units
December 31, 1999

1999 comparative totals for December 31, 1998

Assets	Fixed Assets		Deferred		L.L.P.'s		Collateral		Borrowed		Trusts	
	\$	DP	\$	DP	\$	DP	\$	DP	\$	DP	\$	DP
Cash	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	10,100	-	1,017	-	25,873	-	-	-	4,900	14,200
Notes receivable	-	-	-	-	-	-	149,213	-	-	-	1,020,000	881,100
Other receivables	-	-	-	-	-	-	5,875	-	-	-	5,000	5,171
Due from other funds	-	-	-	-	-	-	-	-	61,000	-	60,000	14,000
Total assets	1	25	20,100	-	1,017	-	180,961	-	61,000	-	1,120,000	1,014,371
Liabilities												
Accounts payable	-	-	-	-	-	-	-	-	-	-	11,100	-
Contingent payables	-	-	-	-	-	-	-	-	-	-	10,000	-
Due to other governmental units	-	25	-	-	1,017	-	175,103	-	61,000	-	10,000	104,071
Due to component units	-	-	-	-	-	-	-	-	-	-	-	-
Borrowed compensation liability	-	-	20,100	-	-	-	-	-	-	-	470,000	25,100
Total liabilities	1	25	20,100	-	1,017	-	180,961	-	61,000	-	1,120,000	1,014,371

Columbia Parish Police Jury
 Comparative Schedule of General Fixed Assets
 By Source
 As of December 31, 1996

	1996	1995
General fixed assets:		
Land	\$ 3,558,116	\$ 3,568,999
Buildings	44,511,491	43,188,118
Machinery and equipment	15,994,388	14,837,158
Construction in progress	____3,815,028	____3,828,112
Total general fixed assets	\$ 68,879,123	\$ 65,432,477
Investment in general fixed assets by source:		
General fund	\$ 14,582,008	\$ 14,189,416
Special revenue funds	21,580,119	20,188,480
Capital projects fund	____32,716,996	____30,796,581
Total investment in general fixed assets	\$ 68,879,123	\$ 65,174,477

Calcasieu Parish Police Jury
 Schedule of General Fixed Assets
 By Function and Activity
 As of December 31, 1996

Function and Activity	Land	Buildings	Machinery and Equipment	Construction in Progress	Total
GENERAL GOVERNMENT					
Legislative	\$ -	\$ -	\$ 78,508	\$ -	\$ 78,508
Administrative	-	1,029,943	161,008	-	1,191,000
Judicial	208,000	7,261,730	448,988	3,078,608	11,997,326
Disposal Authority	-	1,897,473	1,586,917	-	3,484,450
Clerk of Court	-	-	133,680	-	133,680
Total general government	208,000	9,189,144	2,398,101	3,078,608	17,283,853
STAFF AGENCIES					
Calcasieu Community Action Agency	48,868	419,481	347,125	-	715,574
Facility Management	148,153	319,454	481,288	-	948,935
Finance	-	-	278,942	-	278,942
Food Stamp	-	17,086	43,663	-	60,749
Housing Department	-	-	81,859	-	81,859
Human Relations	-	-	33,138	-	33,138
Job Training Partnership Act	-	32,800	893,009	-	1,025,809
License and permits	-	-	21,709	-	21,709
Parish secretary	-	-	43,896	-	43,896
Planning and development	-	-	138,143	-	138,143
Registrar of Voters	-	-	28,148	-	28,148
Central government	2,581,388	18,695,818	174,358	-	21,451,564
Total staff agencies	2,581,388	19,145,679	2,529,131	-	24,256,198
PUBLIC SAFETY					
Animal control	-	6,199	339,588	-	345,787
Civil defense	-	-	214,689	-	214,689
Health care	163,718	3,171,545	789,148	-	5,124,411
Juvenile Detention Center	21,099	751,915	203,188	-	976,202
Mosquito control	-	978,888	421,893	-	1,400,671
Parish Coroner	-	-	171,184	-	171,184
Search	353,682	18,398,812	-	-	18,752,494
Total public safety	541,499	23,186,979	1,981,793	-	25,710,271
HIGHWAYS AND STREETS					
Engineering	-	-	1,933,149	-	1,933,149
Maintenance	221,683	196,412	6,313,483	706,424	7,438,002
Total highways and streets	221,683	196,412	8,246,632	706,424	9,371,151
RECREATION					
	211,045	318,116	387,589	-	916,750
Total general fixed assets allocated to functions					
	<u>\$ 1,509,126</u>	<u>\$ 44,511,418</u>	<u>\$ 15,954,286</u>	<u>\$ 4,415,028</u>	<u>\$ 68,389,858</u>

Caltrans Fiscal Policy
Statement of Changes in General Fund Assets
By Function and Activity
For the fiscal year ended December 31, 1995

Function and Activity	General Fund Assets		General Fund Assets	
	January 1, 1995	Additions	Reductions	December 31, 1995
GENERAL GOVERNMENT				
Legislative	\$ 49,031	\$ 9,271	\$ -	\$ 58,302
Administration	1,290,114	34,317	3,719	1,320,702
Advisory	1,961,503	17,145	2,894	2,085,964
Debtful Agency	1,331,104	311,670	639	2,042,135
Chief of state	208,344	14,541	-	222,885
Total general government	11,731,505	407,144	7,211	12,131,438
STAFF AGENCIES				
Caltrans Community Justice Agency	959,119	1,455	-	960,574
Facility Management	965,257	111,544	43,114	1,033,697
Finance	100,614	40,150	13,859	126,905
Fiscal Support	55,079	8,796	-	63,875
Printing Department	85,147	5,489	5,694	84,942
Human Resources	58,707	20,896	54,040	25,563
Job Training Partnership Act	947,500	95,703	13,119	1,029,084
Licenses and permits	23,896	813	-	24,709
Public secretary	46,748	333	5,145	41,936
Planning and development	155,743	45,360	41,360	159,743
Register of voters	18,688	19,300	1,007	36,981
General government	11,883,057	307,278	125	12,190,250
Total staff agencies	15,823,738	618,881	189,515	16,253,094
PUBLIC SAFETY				
Animal control	301,431	64,997	1,183	365,245
Emergency Management	334,311	43,434	18,788	358,957
Health unit	1,364,997	1,843,119	25,387	3,222,729
Parole/Probation Control	832,790	8,141	2,588	838,343
Stagnant-control	1,198,343	368,131	3,818	1,662,656
Traffic Control	301,431	6,643	-	308,074
Board	38,629,714	-	-	38,629,714
Total public safety	14,068,607	1,700,655	31,800	15,737,462
HIGHWAYS AND STREETS				
Engineering	1,891,007	205,200	141,708	1,954,500
Maintenance	4,295,117	513,668	86,668	4,722,517
Total highways and streets	6,186,124	718,868	228,376	6,676,616
RECREATION				
	845,754	20,000	147,873	717,881
CONSTRUCTION PROGRAM				
	1,804,112	2,969,400	1,357,588	3,415,924
Total general fund assets allocated to functions	\$ 40,356,724	\$ 4,426,303	\$ 1,487,434	\$ 43,295,593



GENERAL INVESTMENT POLICY
 Schedule of General Long - Term Debt
 As of December 31, 1996

Amount Available to be Provided for Payment of General Long - Term Debt	General Long - Term Debt Payable								
	General Obligations in Debt Service Fund for Debt Retirement	Sales Tax	Special Assessment	General and Special Revenue	Totals to be Encumbered	General Obligation and Revenue Bonds Payable	Special Assessment Bonds Payable	General FTO and Vacation Bonds Payable	Total General Long - Term Debt
\$ -	-	-	-	26,119	26,119	60,719	-	-	60,719
1,660,000	20,000,000	-	-	26,938,054	26,938,054	24,000,000	-	-	21,000,000
				114,195	114,195	-	208,285	-	318,149
				263,364	263,364	-	-	263,364	263,364
				214,227	214,227	664,031	218,285	263,364	694,001
\$1,660,000	20,000,000	214,227	664,001	2,171,664	2,171,664	24,000,019	268,285	263,364	23,234,111

General Obligation Bonds
 All Bonds

Revenue Bonds:
 District A

Other debt:
 Special Assessment Debt
 (with government commitment)
 General FTO and Vacation

Term Payable
 Term other debt

Total Long - Term Debt

Caldwell Parish Police Jury
 General Governmental Expenditures by Function (1)
 Last Ten Years
 (Unaudited)

Year	General Government	Public Safety	Public Works	Health and Welfare	Culture and Recreation
1986	\$6,571,240	\$4,466,136	\$10,645,888	\$6,466,883	\$490,249
1985	4,291,350	4,363,389	9,732,133	7,308,146	341,986
1984	4,888,938	4,326,158	10,289,148	7,841,688	328,489
1983	4,885,455	3,898,935	9,456,408	7,473,640	322,820
1982	4,797,458	3,321,788	8,363,784	8,165,439	338,078
1981	4,848,566	3,274,889	13,390,132	7,897,029	302,421
1980	4,353,350	2,842,160	10,881,808	7,982,839	309,689
1979	4,145,948	1,887,860	8,364,332	7,503,687	311,139
1978	3,813,857	2,803,354	7,816,753	7,060,134	697,379
1977	3,758,480	1,879,131	10,496,336	8,386,736	352,588

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

Table 1

<u>Economic Development & Assistance</u>	<u>Debt Service</u>	<u>Miscellaneous</u>	<u>Total</u>
55,119,609	83,163,809	5180,113	539,323,042
3,338,200	1,368,651	190,634	32,826,889
3,413,871	1,260,379	125,121	32,388,948
2,818,889	768,547	386,366	29,981,185
2,814,828	834,895	631,700	29,283,907
3,334,600	974,724	661,035	31,983,428
2,954,821	1,819,690	814,678	29,883,179
2,366,957	1,849,441	226,382	25,991,717
2,852,782	1,898,692	54,713	24,498,255
1,527,394	999,642	13,431	27,513,818

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>
1996	\$34,887,391	\$3,226,135	\$11,899,491	\$3,516,221	\$3,167,406
1995	29,251,827	3,879,284	11,966,807	3,381,526	1,256,786
1994	25,576,756	3,851,753	12,137,819	3,748,819	2,280,547
1993	23,167,433	928,351	11,519,884	3,196,528	681,146
1992	20,233,969	878,715	12,084,864	960,149	1,312,847
1991	19,488,915	788,783	11,883,363	831,162	960,689
1990	18,737,636	741,699	11,604,727	380,081	788,449
1989	17,625,929	483,803	9,897,374	485,336	336,926
1988	18,617,378	352,942	9,851,511	348,199	638,949
1987	13,618,251	369,279	8,196,345	192,719	898,821

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

Table 2

<u>Interest</u>	<u>Gaming Revenues</u>	<u>Miscellaneous Revenues</u>	<u>Total</u>
\$3,682,809	\$4,892,047	\$1,107,453	\$9,682,309
2,367,350	3,111,656	1,066,827	51,878,572
1,976,683	698,699	1,716,286	47,144,255
1,691,374	348,463	2,145,828	41,779,235
1,648,686	--	1,183,277	38,795,638
2,094,283	--	1,578,822	37,634,433
2,110,986	--	1,476,303	35,734,568
1,737,658	--	1,537,396	32,483,636
1,982,333	--	1,197,801	32,784,311
882,980	--	3,301,735	27,449,738

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

Table 2A

Year	General Property Taxes	Sales Tax	Other Taxes	Total
1996	\$14,554,397	\$20,947,661	\$285,343	\$34,887,200
1995	14,321,813	14,987,407	242,507	29,250,827
1994	12,221,487	13,103,813	245,538	25,570,756
1993	18,859,983	12,994,359	203,109	23,167,451
1992	18,101,776	9,948,897	186,124	28,233,997
1991	9,721,458	9,988,628	178,839	19,488,925
1990	9,472,078	9,171,456	134,118	18,777,650
1989	18,400,618	7,118,389	166,442	17,825,229
1988	13,424,990	8,128,684	63,964	19,817,378
1987	8,363,672	3,158,368	98,211	13,818,250

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

(2) First year of tax

Table A

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

Year	Levy	Supple- mental	Reductions	Adjusted Levy	Unpaid	Collected	Percent Collected
1986	\$13,824,367	\$56,811	\$421,529	\$13,459,649	\$131,612	\$13,322,577	99.19%
1985	14,384,365	54,255	130,384	14,308,236	61,391	14,247,045	99.57%
1984	14,230,733	52,391	227,364	14,055,760	58,357	14,017,403	99.79%
1983	11,005,765	22,647	214,537	10,813,875	34,648	10,788,207	99.68%
1982	9,040,535	57,721	425,980	8,672,276	28,630	8,643,726	99.67%
1981	9,850,134	47,808	162,365	9,735,607	51,257	9,684,350	99.43%
1980	7,353,469	36,555	63,380	7,326,644	13,484	7,313,160	99.82%
1979	10,777,946	55,878	132,261	10,699,563	67,044	10,594,469	99.37%
1978	9,870,423	32,337	92,368	9,810,392	62,171	9,748,221	99.37%
1977	8,649,240	30,189	180,088	8,509,341	51,229	8,458,112	99.40%

- (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 returned to the Police Jury.

Table 4

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

<u>Year</u>	<u>Net Assessed Value</u>	<u>Total Estimated Actual Value</u>	<u>Ratio of Net Assessed to Estimated Actual Value</u>
1998	\$1,066,817,650	\$30,006,176,380	3.5%
1999	896,882,560	8,906,825,680	10%
1994	876,801,840	8,768,818,480	10%
1993	823,978,020	8,239,789,280	10%
1992	766,883,420	7,668,834,280	10%
1991	699,207,260	6,992,172,680	10%
1990	634,282,580	6,345,925,980	10%
1989	617,683,020	6,179,933,580	10%
1988	628,178,760	6,281,787,680	10%
1987	627,168,820	6,277,688,200	10%

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

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection	Gravity Drainage
1990	27.06	268.63	6.52	13.88	137.54	63.76
1991	27.44	323.23	7.02	13.15	174.42	67.93
1992	25.94	346.93	7.12	12.15	171.57	68.15
1993	26.64	354.73	7.32	15.65	172.71	68.72
1992	28.64	339.09	7.27	14.54	188.78	61.68
1991	29.71	381.43	6.87	14.54	180.11	61.68
1990	24.69	389.99	7.87	14.54	181.26	65.87
1989	47.41	317.12	2.58	14.54	156.55	54.87
1988	49.41	280.11	2.58	13.43	156.88	54.45
1987	45.81	219.84	2.58	13.43	158.69	54.35

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

(2) Cities include Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iona.

Table 5

Community Centers	Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
47.51	5.75	87.85	61.77	8.18	790.43
48.20	5.05	188.96	61.89	8.31	846.51
49.13	5.05	185.00	62.38	7.81	883.81
49.13	5.05	118.35	60.55	7.34	887.13
42.18	5.68	116.61	60.57	6.83	845.87
32.18	8.48	125.75	60.42	6.83	885.02
29.57	8.82	112.00	54.66	6.75	789.86
35.08	9.14	122.60	61.22	6.83	828.87
38.04	8.35	180.12	81.19	26.24	699.60
33.04	7.47	182.51	62.48	26.24	787.13

Table 6

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 1996
(Unaudited)

Taxpayer	Type of Business	1996 Assessed Valuation	Percentage of Total Assessed Valuation
Gulf States Utilities	Utility	\$60,757,600	6.08%
Coseco, Inc.	Refinery	41,009,970	4.10%
PPG Industries, Inc.	Chemical Plant	38,085,700	3.81%
Condor Vista Company	Chemical Plant	24,179,650	2.42%
Cargo Petroleum Corporation	Refinery	21,607,030	2.16%
BellSouth Telecommunications	Utility	19,127,600	1.91%
Oke Corporation	Chemical Plant	12,557,410	1.26%
Monsie USA, Inc.	Chemical Plant	12,287,910	1.23%
Calcasieu Marine National Bank	Financial Institution	9,813,850	0.99%
Mayer Lake Charles, Inc.	Gaming	8,804,710	0.88%
Total for principal taxpayers		210,251,490	21.02%
Total for all other taxpayers		788,766,140	78.98%
Total for all taxpayers		\$1,000,017,630	100.00%

Table 3

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>
1996	509,841	314,483
1995	72,990	102,616
1994	109,731	147,026
1993	119,175	237,743
1992	445,086	329,834
1991	311,212	332,587
1990	335,592	339,020
1989	447,310	333,390
1988	387,685	282,748
1987	320,782	737,549

Table 8

Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 1996
(Unaudited)

Assessed Valuations:		
Assessed value		\$707,140,180
Add back: exempt property		295,877,100
Total assessed value		\$1,003,017,280
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		\$100,301,728
Debt applicable to limitation:		
Total bonded debt	\$22,849,008	
Less: Special assessment bonds	(188,289)	
Revenue bonds	(21,680,000)	
Amount available for repayment of general obligation bonds	0	
Total debt applicable to limitation		30,719
Legal Debt Margin		\$69,582,709

Table 9

Calcasieu Parish Police Jury
 Ratio of Net General Obligations Debt
 To Assessed Value and Net General Obligations Debt Per Capita
 Last Ten Fiscal Years
 (Unaudited)

Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Bonded to Assessed Debt Value	Net Bonded Debt Per Capita
1986	176,160	\$1,000,017,634	\$30,719	90	\$30,719	0.00%	\$0
1987	174,000	890,082,500	34,214	0	34,214	0.00%	0
1988	172,200	876,006,840	37,587	0	37,587	0.00%	0
1989	171,000	823,078,820	40,587	0	40,587	0.00%	0
1990	169,644	766,883,420	75,380	21,299	54,081	0.01%	0
1991	168,134	654,592,500	407,723	285,498	122,225	0.02%	1
1992	173,500	637,993,650	508,987	383,767	125,220	0.02%	3
1993	170,566	628,378,760	1,188,860	487,909	700,951	0.12%	4
1994	170,862	627,788,820	1,579,577	964,824	614,753	0.09%	3
1997	175,500	618,644,860	1,873,137	779,982	1,093,155	0.17%	6

Table 19

Calcasieu Parish Police Jury
Ratio of annual Debt Service Expenditures
For General Bonded Debt to Total Expenditures
Last Ten Years
(Unaudited)

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Expenditures	Ratio of Debt Service to Total General Expenditures
1986	\$2,316,137	\$3,851,682	\$6,167,819	\$35,322,042	8.97%
1985	179,000	1,201,051	1,380,051	32,926,899	4.17%
1984	335,398	983,181	1,318,579	32,368,048	3.91%
1983	643,069	119,255	762,324	29,981,183	2.54%
1982	788,468	126,798	915,266	29,293,037	2.82%
1981	856,883	167,891	1,024,774	33,983,426	2.87%
1980	812,048	207,581	1,019,629	29,863,179	3.41%
1979	856,452	243,793	1,099,245	25,951,737	4.23%
1978	818,119	270,153	1,088,272	24,486,255	4.46%
1977	743,997	323,960	1,067,957	27,513,828	3.81%

(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, 1996
(Unaudited)

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Debt Applicable to the Parish	Amount Applicable to Parish
Calcasieu Parish Police Jury	\$30,719	100%	\$30,719
Calcasieu Parish Police Jury District Component Units	22,792,515	100%	22,792,515
Calcasieu Parish School Board	78,638,119	100%	78,638,119
Cities	13,836,043	100%	13,836,043
Total	<u>\$115,997,396</u>		<u>\$115,997,396</u>

(1) Cities include Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iona.

Table 11

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
1996	136,108	\$20,680	35.00	37,834	33,805	6.30
1995	134,008	18,079	32.50	38,228	33,212	6.20
1994	132,208	13,856	32.20	38,808	33,748	7.40
1993	131,908	11,416	32.00	38,532	33,384	7.90
1992	129,644	11,203	31.50	38,843	32,833	8.60
1991	128,134	9,554	30.50	38,042	32,443	8.60
1990	123,588	12,461	30.00	34,811	32,082	7.00
1989	120,366	9,594	29.60	34,878	31,989	7.10
1988	121,002	14,792	30.30	35,448	32,780	9.90
1987	121,388	7,127	28.50	35,423	32,036	12.00

- (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 (and its school news).

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
	Number of Units	Value	Number of Units	Value		
1996	107	\$180,803,797	714	\$65,183,396	\$1,385,148,890	\$7,071,402,808
1995	132	21,029,408	669	48,888,717	1,368,148,680	6,258,947,708
1994	148	20,513,089	574	46,112,080	1,368,806,690	6,221,888,298
1993	132	16,198,768	504	38,590,844	1,331,842,080	5,746,649,280
1992	97	6,300,188	489	32,250,685	1,557,500,080	6,938,172,190
1991	71	2,565,255	328	21,622,628	1,612,590,080	6,932,372,680
1990	86	2,792,140	338	20,464,393	1,490,180,080	6,548,525,980
1989	81	37,872,271	289	13,424,919	1,277,480,080	6,279,590,380
1988	89	38,872,350	244	13,036,362	1,781,487,420	6,281,787,680
1987	91	6,306,222	223	11,649,948	1,321,254,888	6,277,688,280

(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 Value provided by the Calcasieu Parish Tax Assessor

Table 14

Calcasieu Parish Police Jury
Miscellaneous Statistical Data
December 31, 1996
(Unaudited)

Date of incorporation	1840
Form of government	Police Jury system as provided by the general laws of the state
Area of square miles	1,084
Number of employees	983
Miles of parish roads	
Paved road miles	940
Unpaved road miles	248
Total road miles	1,188
Number of bridges (estimate)	179
Parks and recreation:	
Number of parks	13
Park acreage (estimate)	213
Number of boat launching ramps	19
Public libraries:	
Number of library branches	13
Number of books	363,617
Annual circulation	1,045,846

CALDWELL PARISH POLICE JURY
ONE CIRCULAR A-129
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 1986

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

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated July 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget Circular A-133, "Audits of State and Local Governments". We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by those supplemental compliance reports. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing our audit of the general purpose financial statements of Calcasieu Parish Police Jury for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control

risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

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

We also noted another matter involving the internal control structure and its operation that we have reported to the management of the Calcasieu Parish Police Jury in a separate letter dated July 25, 1997.

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

Eus Schram & Co., Ltd

July 24, 1997



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

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

We have audited the general purpose financial statements of Calcasieu Parish Police Jury for the year ended December 31, 1986, and have issued our report thereon dated July 28, 1987. We have also audited Calcasieu Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated July 28, 1987.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments". We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether Calcasieu Parish Police Jury complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1986, we considered the Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Police Jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 28, 1987.

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

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

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

General Requirements

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

Specific Requirements

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

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

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

During the year ended December 31, 1996, Calcasieu Parish Police Jury (Primary Government only) expended 96% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific

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

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

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we consider the reportable conditions noted above to be material weaknesses as defined above. These conditions were considered in determining the nature, timing and extent of procedures to be performed in our audit of the compliance of the Police Jury with requirements applicable to its major federal financial assistance programs for the year ended December 31, 1999, and this report does not affect our report thereon dated July 15, 1997.

We also noted another matter involving the internal control structure and its operation that we have reported to the management of the Calcasieu Parish Police Jury in a separate letter dated July 20, 1997.

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

Bug. Schwarm & Co., Ltd.

August 22, 1997

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

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

We have audited the general purpose financial statements of Calcasieu Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated July 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Government". We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by those supplemental compliance reports. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

We considered these material instances of noncompliance in forming our opinion on whether Calcasieu Parish Police Jury's 1988 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 25, 1989 on those general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to management of the Parish in a separate letter dated July 25, 1989 in addition to those described in Schedule 3, Section B(2), and B(3) Primary Government.

In the course of our audit nothing came to our attention that caused us to believe there has been any lack of compliance with the Parish Transportation Act or with the accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

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

Eug. Schram + Co., Ltd.

July 25, 1989



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

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

We have audited the financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated July 28, 1997.

We have applied procedures to test the Calcasieu Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

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

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Units of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Parish's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by those supplemental compliance reports.

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

We considered this material instance of noncompliance in forming our opinion on whether the Calcasieu Parish Police Jury's 1997 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated July 26, 1997, on those financial statements.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, the Calcasieu Parish Police Jury complied in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe the Calcasieu Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of potential noncompliance with those requirements which is described in the accompanying Schedule of Findings and Recommendations.

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

Ernst & Young & Co., Ltd.

August 22, 1997



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

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

We have audited the financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated July 26, 1997.

We have also audited the Calcasieu Parish Police Jury's compliance with the requirements governing type of services allowed or excluded; eligibility; matching; level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the Calcasieu Parish Police Jury is responsible for the Police Jury's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-128, "Audits of State and Local Governments". We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule A, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

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

COALBUSH HOLDING COMPANY R.F.V.

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

For the fiscal year ended December 31, 2006

Revenues	For Periods Ending										
	Fiscal Year	No. 1 of Fund 1		No. 2 of Fund 1		No. 3 of Fund 1		No. 4 of Fund 1		No. 5 of Fund 1	
Total	\$ 6,481,643	21,107	\$9,204	19,443	418,399	18,079	48,578	48,578	28,648	20,267	
All revenues	-	-	-	-	-	-	-	-	-	-	
Fees	-	11,941	1,438	21,862	15,478	11,188	1,482	4,870	4,870	14,208	
Special assessments/fees	-	-	-	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	-	-	-	
Intergovernmental revenues	124,114	35,723	11,650	21,114	29,179	3,251	9,491	9,491	-	11,489	
Charge for services	6,716	-	-	-	1,000	4,686	-	-	-	-	
Rents and royalties	64,818	-	-	-	-	-	-	-	-	-	
Special interest on investments	-	-	-	-	-	-	-	-	-	-	
Interest earned on investments	128,829	14,889	7,298	76,250	28,970	14,529	4,298	2,250	2,250	15,099	
Gifts of funds	-	-	-	-	-	-	-	-	-	-	
Miscellaneous revenues	34,488	562	-	-	-	1,368	-	-	228	24,482	
Total revenues	\$6,481,643	205,761	35,256	134,816	497,046	114,311	63,162	63,162	32,628	114,698	
Expenditures											
Personnel	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Other general government	-	-	-	-	-	-	-	-	-	-	
Public safety	-	204,288	16,298	69,148	448,770	14,529	88,482	88,482	14,491	844,574	
Public works	-	-	-	-	-	-	-	-	-	-	
Health and welfare	-	-	-	-	-	-	-	-	-	-	
Culture and recreation	2,982,249	-	-	-	-	-	-	-	-	-	
Capital outlay	279,812	-	-	3,719	14,668	-	-	-	-	-	

COCAINE FREEZE PROJECT BUDGET

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance - Proposed Year

The Budget Year ended December 31, 2006

Revenues	Column Five Commissions	Revenues Balance On 1-1-06 of	Commissions From and Through Funds			No. of Funds	No. of Funds	No. of Funds	Column Six of Budget	Column Seven of Budget
			1-1-06 of	1-1-06 of	1-1-06 of					
Total		1,047,081	64,676	5,417,084	-	13,033	14,143	884,000	1,203,778	
Ad valorem	-	-	-	-	-	-	-	-	6,094,000	
Fees	-	-	-	-	-	-	-	-	-	
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	
License and permits	-	-	-	-	-	-	-	-	-	
Non-proportional revenue	-	64,676	24,247	76,683	13,200	14,203	6,203	4,000	1,713,790	
Change in services	1,175,482	22,700	5,229	892,841	-	4,981	11,094	26,700	4,433,089	
Fees and Inclusions	-	-	-	-	-	-	-	-	-	
Interest received on investments	-	-	-	-	-	-	-	-	-	
Interest earned on investments	69,079	97,260	1,617	114,790	669	3,108	3,203	1,000	1,000,000	
Gift of asset	-	-	-	-	-	-	-	-	-	
Revolving revenue	123	1,251	1,131	3,183	683	41	2,449	1,701	1,800,000	
Total revenues	1,248,184	1,248,229	88,423	6,427,003	3,200	35,461	38,466	39,200	11,688,168	

Expenditures	Column Eight	Column Nine	Column Ten	Column Eleven	Column Twelve	Column Thirteen	Column Fourteen	Column Fifteen	Column Sixteen
Current	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	971,844	-	-	-	-	-	-	-	17,500,000
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Capital outlays	-	780,000	47,480	2,892,001	2,891	13,793	229,449	11,577	-
Reserve	1,799	1,407,478	29,490	761,660	1,460	14,247	4,100	88,420	13,117,100

Debt service	-	-	-	211,470	-	-	-	-	-
Residual revenues	-	-	-	38,000	-	-	-	-	61,250
Money market funds	275,000	1,017,000	80,000	6,877,100	1,200	30,200	135,000	280,100	2,169,000
Fund expenditures	-	-	-	-	-	-	-	-	-
Transfers (receipts) of revenues and funds expenditures	26,100	574,000	1,000	600,000	6,100	26,200	6,000	1,088,100	1,200,200
Other financing sources (uses)	-	-	-	-	-	-	-	-	-
Operating transfers from nonprimary funds	-	-	-	-	-	-	-	-	-
Operating transfers from primary governments	-	-	-	-	-	-	-	-	-
Operating transfers to primary governments	-	-	-	-	-	-	-	-	-
Real proceeds	600,000	-	-	-	-	-	-	-	6,000,000
Receipts from capital sales	-	-	-	-	-	-	-	-	-
Year-to-date financing sources (uses)	600,000	-	-	-	-	-	-	-	6,000,000
From adjustment of revenues and other financing sources (uses) (table 1) expenditures and other financing uses	88,100	578,000	80,000	6,080,000	6,100	26,200	60,000	1,017,000	6,800,000
Total balance at beginning of year	680,750	19,000	81,700	67,800,000	1,000	607,000	214,000	680,000	28,100,000
Net period adjustment	-	-	-	-	-	-	-	-	-
Balance at end of year	1,149,000	18,000	161,700	67,800,000	1,000	633,200	274,000	680,000	28,100,000

(continued)

Debit cards	-	-	-	1,944	-	-	-
Principal payments	-	-	-	-	-	-	-
Interest on liabilities	1,883,336	81,113	-	1,964,449	-	-	-
State expenditures	-	1,114,254	492,112	1,606,366	792	852,339	1,458,605
	264,428	1,114,254	1,018,080	14,861	111,208	852,339	1,458,605
Other financing activities (year)							
Operating revenues less compared with	-	-	-	-	-	-	-
Operating liabilities less primary government	10,124	-	1,014,137	-	-	-	1,024,261
Operating liabilities less secondary government	-	-	-	-	1,013,095	-	-
Net proceeds	-	-	-	-	-	-	-
Transfers less repayments	-	-	-	1,228	-	-	-
Total other financing sources (year)	10,124	-	1,014,137	1,228	1,013,095	-	1,038,686
Change (volatility) of account balances							
Operating period (one year)	180,144	1,014,254	1,144,810	14,879	111,208	852,339	-
Operating period (two years)	-	-	-	-	-	-	-
Operating period and other financing year	1,014,254	1,014,254	1,014,254	14,879	111,208	852,339	-
Final balance at beginning of year	-	-	-	-	-	-	-
Less period adjustment	-	-	-	-	-	-	-
Final balance at end of year	1,014,254	1,014,254	1,014,254	14,879	111,208	852,339	-

(continued)

COLLEGE PARK BOARD OF TRUSTEES

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

For the fiscal year ended December 31, 2004

Revenues	State	Federal	Transfers		Miscellaneous	Total
			State	Federal		
	Amount	Amount	Amount	Amount	Amount	Amount
Taxes	-	-	1,750,000	200,000	-	1,950,000
Gifts	-	-	-	-	-	-
Gifts from individuals and business	-	-	-	-	-	-
General nonappropriated	1,000	-	-	-	-	1,000
License and permits	-	-	-	-	-	-
Intergovernmental revenues	-	-	4,700	-	50,000	54,700
Charge for services	-	-	-	-	-	-
Fees and licenses	3,000	-	-	-	-	3,000
Interest received on investments	1,770	9,070	6,000	-	-	17,840
Income earned on investments	-	-	-	-	-	-
Gift of funds	-	-	-	-	-	-
Multi-purpose revenues	-	-	2,000	-	-	2,000
Total revenues	3,770	9,070	18,700	200,000	50,000	201,540
Expenditures						
Contract	-	-	-	-	-	-
Salaries and salaries	1,000	-	-	-	-	1,000
Other personnel services	-	-	-	-	-	-
Other general government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital assets	-	-	-	-	170,000	170,000

2004 items:					
Principal payments	18,389	18,099	18,089	-	1,677,697
Interest and fees—Asset	6,885	11,123	26,182		1,038,112
Less expenditures	(20,244)	(12,223)	(20,242)	(11,993)	(1,111,128)
Excess (deficiency) of proceeds over (under) expenditures	15,030	16,999	13,929	(8,956)	101,681
(Other financing sources) (uses):					
Operating leases (nonrecourse) with financing (leasehold improvements)	-	-	-	11,200	20,242
Operating leases (recourse) payments	-	-	-	-	(2,891,241)
Operating leases to property payments	-	-	-	-	(1,181,509)
Real proceeds	-	-	-	-	5,191,368
Proceeds from capital tax	-	-	-	-	3,428
Total other financing sources (uses)	-	-	-	14,200	(8,111,160)
Excess (deficiency) of proceeds and other financing sources over (under) expenditures including financing	(4,174)	16,999	14,469	(4,000)	1,171,113
Provision for opening of year	18,048	201,848	201,577	200	4,712,191
Plus period adjustment	-	-	-	-	(8,885)
Provision for total of year	18,048	201,848	201,577	200	4,703,306

The above are financial statements as so amended per office minutes.

Compassionate services (in percent)									
All other items	242.13	8,244	48.17	-	6,695	6,695	14,000	14,000	
Intergovernmental items	-	-	-	-	6,695	-	-	-	6,695
Interest income	14.67	6,131	26.67	66	6,196	34,876	6,196	6,196	6,196
Interest expense	(24,697)	(21,479)	(179.13)	(1,007)	(23,486)	(23,486)	(23,486)	(23,486)	(23,486)
State (Fed) on sale of investments	-	-	-	-	-	-	-	-	-
Miscellaneous income	14.25	23	-	6'	26	1,126	1,179	1,179	1,179
Gift of temp and main	-	-	-	-	-	-	-	-	-
Other expense	-	(668)	-	-	-	-	-	-	-
Total (compassionate services expense)	6.67	26,817	(86.62)	(1,040)	(27,856)	(27,856)	(26,175)	(26,175)	(1,681)
Net income/(loss) before depreciation	24.14	27,479	92.07	(5,044)	26,175	352,330	17,700	17,700	42,266
Operating transfers									
Operating transfers - components									
Net income/(loss)	24.14	6,136	43.67	13,000	29,175	252,330	17,700	17,700	42,266
Amortization of investments	-	-	-	1,311	-	-	14,298	14,298	14,298
Income (loss) on a capital asset	15.14	29,179	75.08	11,750	29,179	252,330	41,000	41,000	74,464
Business selling or buying of year	1,017.94	(77,977)	(48.09)	11,779	207,179	1,448,690	14,000	14,000	173,566
Year prior adjustment	-	-	-	-	-	-	-	-	-
Business selling or buying of year	1,017.94	(77,977)	(48.09)	11,779	207,179	1,448,690	14,000	14,000	173,566
Business selling or buying of year	1,017.94	(77,977)	(48.09)	11,779	207,179	1,448,690	14,000	14,000	173,566

(continued)

CHANGING INVESTMENT POLICY

Comparing Statement of Revenue Expenses,
and Change in Retained Earnings - Companies Data

In vertical panel (December 31, 1996)

	Company		Year		Year		Year		Year	
	Public	Private	1995	1996	1995	1996	1995	1996	1995	1996
Operating revenues										
Change in equity	452,483	-	11,248	644,676	61,671,486	61,671,486	644,676	644,676	96,833,111	96,833,111
Revenue from investments	1,793,893	-	-	-	-	-	-	-	-	492,483
Dividends from mutual funds	738,156	-	-	-	-	-	-	-	-	1,903,893
Interest on debt securities	-	-	-	-	-	-	-	-	-	738,156
Revenue	-	-	-	-	-	-	-	-	6,186,714	6,186,714
Miscellaneous income	46,678	-	-	-	-	-	-	-	-	46,678
Total operating revenues	3,281,110	88,173	11,248	644,676	61,671,486	61,671,486	644,676	644,676	103,459,989	103,459,989
Operating expenses										
Interest charges	-	61,244	64,244	68,247	61,641,164	61,641,164	-	-	-	61,641,164
Materials and supplies	-	12,426	256	14,385	1,793,479	1,793,479	956,883	956,883	1,848,348	1,848,348
Energy and maintenance	-	54,446	-	-	644,278	644,278	-	-	-	1,676,446
General and administrative	175,238	21,248	-	204,128	3,871,248	3,871,248	61,999	61,999	1,000,276	1,000,276
Depreciation	1,486	91,413	61,644	61,187	1,751,388	1,751,388	66,633	66,633	1,243,676	1,243,676
Management consulting fees	19,473	-	-	-	-	-	-	-	-	62,473
Multiple interests	19,479	-	-	-	-	-	-	-	-	26,479
Management and consulting program expenses	66,228	-	-	-	-	-	-	-	-	96,228
Bad debts	6,765,479	-	-	-	-	-	-	-	-	1,600,479
Increase in retained earnings	192,477	-	-	-	11,491	11,491	-	-	-	62,492
Premiums payable	-	6,179	-	-	3,894,024	3,894,024	-	-	-	4,884,800
Revenue by Fed. RES	-	-	-	-	-	-	-	-	-	263,776
Revenue from investments	2,644,004	40,482	78,244	1,264,266	31,997,278	31,997,278	2,460,266	2,460,266	1,131,624	1,131,624
Total operating expenses	10,284,642	166,872	66,454	1,275,462	111,672	111,672	66,454	66,454	1,275,462	1,275,462

Simple ending retention (in price \$)

At retention start	-	75.04	-	243.12	-	-	1,013.29
Long-term debt	-	-	-	1,000	-	-	14,176
Long-term debt - reserves	-	-	-	1,000	-	-	1,071.97
Retained earnings	-	1.68	8	11.14	27.18	75.49	1,071.97
Income tax expense	-	(51.18)	-	(171.49)	-	-	(1,071.97)
Other (net) for net adjustments	-	-	-	-	-	-	-
Marketization income	-	-	-	1,000	1,647.9	-	248,176
Sale of long-term assets	-	-	-	-	(1.12)	-	(1.12)
Other expense	-	(21,000)	-	-	-	-	(21,000)
Total long-term debt (reported)	-	24,362	-	24,362	17,111	75,49	1,071.97
Income (loss) before operating overhead	17,142	24,362	24,362	271,842	313,276	452,076	1,534,174

Operating overhead

Operating overhead in component units	-	-	-	(1,285)	-	-	(11,249)
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Income (loss)

	17,142	24,362	24,362	270,557	312,091	450,791	1,522,925
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Distribution of contributed capital

	-	-	-	3,188	-	-	31,249
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Income (loss) and retained earnings

	17,142	24,362	24,362	273,745	312,091	450,791	1,554,174
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Retained earnings at beginning of year

	2,000,000	1,700,000	8,000	1,071,900	8,000,000	179,000	8,000,000
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Pre-owned adjustment

	-	-	-	-	-	-	-
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Retained earnings at end of year

	1,710,000	1,700,000	8,000	1,071,900	8,000,000	179,000	8,000,000
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The table is the identical information as table 100 of this scenario.

NOTES TO FINANCIAL STATEMENTS

CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

These component units audited by Gas Schwan & 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.

2. 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 other 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.

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.

- 9) **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 9:2340, the Police Jury, as beneficiary of the public trust, appoints the trustee 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.

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 is the component unit column for the District Attorney. The D.A. is included in the Police Jury's reporting entity since the fiscal dependence criteria applies with respect to the Police Jury's obligation to provide certain support to the D.A.'s office (financial benefit/burden relationship). In addition, the Police Jury's financial statements would be misleading if data of this entity was not included because of the nature and significance of the relationship.

- 9) **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 net to component units in the Police Jury's general fund and a corresponding operating transfer to primary government in the component unit column for the Coroner.

OTHER SPECIAL DISTRICTS. There are a number of special districts located in Calcasieu Parish (fire, gravity drainage, recreational, waste, sewerage and hospital) that each provide services to a limited number of parish citizens. The Police Jury appoints all board members of these districts that

NOTEJ- SUMMARY OF SIGNIFICANT ACCIDENT POLICIES (CONT.)

A. Reporting Entity (cont.)

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:

Five 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

County Drainage Districts:

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

Other Districts:

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

Waterworks Districts:

- Number 1 of Ward 1
- ⊕ Number 5 of Ward 3
- Number 8 of Wards 3 & 8
- Number 2 of Ward 4
- Number 4 of Ward 4
- Number 9 of Ward 4
- Number 11 of Ward 4
- Number 7 of Wards 6 & 7

Senior Districts:

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

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

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

A. Reporting Entity (cont.)

The Fourteenth and Thirty-eighth Judicial Districts Indigent Defender Board.

- † The Fourteenth Judicial District Court Judicial Expense Fund.
- ‡ The Fourteenth District Court Child Support Fund.

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.

Complete financial statements for each of the individual component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1045 Pithon St., Lake Charles, Louisiana 70602.

Component Unit Report Dislosures

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, in the belief of the Police Jury that any adjustments which might be required as a result of this modification would not materially misstate the combined financial statements. 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 \$150,000. 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 \$128,876. The bondholders are aware of both of the delinquencies and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

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

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

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

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

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 paid due or past due and measurable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within sixty days after year end and are budgeted for that particular period. If the revenue is budgeted for the next fiscal year, then it is set up as a deferred revenue. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

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

The government reports deferred revenue on its combined balance sheet. As stated previously deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence 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:

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

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

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

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

Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and

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

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

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.

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

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

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

C. Assets, Liabilities and Equity

Cash and Investments

Cash includes amounts held in interest-bearing demand deposit accounts.

State statute authorizes 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. 38:1271, 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.

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

C. Assets, Liabilities and Equity (cont.)

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

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

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, 1996
- (2) Billing date: November, 1996
- (3) Collection dates: December, 1996 to February, 1997
- (4) Due Date: November 15, 1996
- (5) Delinquent Date: December 31, 1996
- (6) Lien Date: February, 1997

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 1996 levy are accrued as "deferred" revenues and as receivables in the current year (1996). The revenues recognized in the current year (1996) are, accordingly, collections of the 1995 levy.

Inventories and Prepaid Items

Inventories are considered expenditures when purchased, therefore physical inventories are not taken. Inventories on hand at December 31, 1996 are immaterial and are approximately the same as at December 31, 1995.

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.

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

C. Assets, Liabilities and Equity (cont.)

Prepaid Items are accounted for utilizing the ratability method, which fully recognizes expenditures in the year of payment.

For the disclosed prepaid component entries with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 1986, are recorded as prepaid 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 approval 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 \$575,347, which is reported in the Capital Projects 1992 Sales Tax Road Improvement Fund and \$1,654,609 in a similarly titled Debt Service Fund. Restricted investments in the amount of \$2,710,000 are also reported in the Capital Projects Fund.

Component Units. The component units have restricted asset accounts in the amount of \$19,708,532, which are comprised of assets restricted for grant purposes, various projects/construction, customer/trade 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, canals and gates, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable 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:

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

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

C. Assets, Liabilities and Equity (cont.)

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 and its completion of the project with interest earned on invested proceeds over the same period.

Compensated Absences

Vacated 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 vacated or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vacated 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 receive 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 1983 all personnel accrued earned time off (ETFO) for required attendance at meetings after normal working hours or when called out in emergency situations. ETFO was accrued at the rate of one hour of ETFO for each overtime hour worked. In 1983, management personnel only were excluded from accruing ETFO, but they would be paid for unused ETFO upon resignation or retirement at the rate it was earned. Now only non-management personnel accrue ETFO.

At December 31, 1986, the amount of unused sick leave and vacation/ETFO time computed at present salary levels totaled \$3,129,467 and \$383,764, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$383,764 is recorded in the general long-term debt account group.

Long-Term Obligations

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

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond premiums 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 directly 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.

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

C. Assets, Liabilities and Equity (cont.)

Interfund Transactions

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

Capital Leases

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 these 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:

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)**A. Budgetary Information (cont.)**

	Budget As Originally Estimated	Supplementary Adjustments	Budget As Revised
Special Revenue Funds:			
Revenues	\$ 43,692,968	\$ 2,184,154	\$ 45,877,122
Expenditures	46,367,251	1,584,448	47,951,699
Debt Service Funds:			
Revenues	3,687,500	—	3,687,500
Expenditures	3,687,500	—	3,687,500

The supplementary adjustments were necessary in order to (1) carry over any unencumbrances obligated at the end of 1995, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

10. The Police Jury is required by state law to amend its budget for a 5% unfavorable variance for revenue, expenditures or fund balance. There were two special revenue funds (LAJET and Job Training Partnership Act I) which did not have unfavorable variances of more than 5% for revenues or expenditures, but did for fund balance. These budgets were not amended since the revenue and expenditure variances were not more than 5%. There were also two special revenue funds whose fund balances projected did not materialize. The National Council on Aging and Cadence Special Revenue Funds had budgets with negative fund balances. These budgets should have been amended but were not since again the revenue and expenditure variances did not exceed 5%.
11. 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 prepare financial statements in conformity with GAAP, a reconciliation of treatment basis, timing, perspective, and entity differences in the income (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1996 is as follows:

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

B. Budgetary-GAAP Reporting Reconciliation (cont.)

	General	Special Revenues	Debt Service
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 421,406	\$ 17,495,049	\$ 753,542
Adjustments:			
To adjust revenues for tax and revenue accounts	(29,624)	(558,171)	—
To adjust expenditures for salary and expense accounts	218,929	1,612,194	899
To adjust other sources and uses of financial resources	<u>(284,535)</u>	<u>(1,923,693)</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	331,176	16,585,379	756,140
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	<u>—</u>	<u>—</u>	<u>(30,354)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 331,176</u>	<u>\$ 16,585,379</u>	<u>\$ 725,786</u>

C. Excess of Expenditures Over Appropriations

The following is a listing of the excess of expenditures over appropriations in individual funds for the year ended December 31, 1996.

Fund	Expenditures	Appropriations	Excess
Special Revenue:			
Animal Control Fund	\$ 607,839	\$ 645,818	\$ 1,815
Criminal Court Fund	4,109,323	3,982,994	126,329
LCHRG Project Fund	131,171	131,606	171
Community Development Block Grant Fund	<u>84,692</u>	<u>4,800</u>	<u>7</u>
Totals	<u>\$ 4,932,925</u>	<u>\$ 4,772,228</u>	<u>\$ 125,419</u>

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

D. Deficit Fund Balance

Primary Government

The Paving Assessments Debt Service Fund has a deficit fund balance of \$188,512 due to delinquent accounts in several of the projects. This is a reconciling item between the Debt Service combined fund balance and the Amount Available in Debt Service Fund reported in the General Long Term Debt Account Group.

The Paving Assessments Capital Projects Fund has a deficit fund balance of \$135,183. This is due to the fact that the certificates which will be used to pay this debt were not issued at December 31, 1998. The revenue needed to reimburse the fund will be collected in the next fiscal year.

The Agriculture Service Center Capital Projects Fund has a deficit fund balance of \$68,500 due to the fact that construction is being financed by the General Fund. Revenues needed to reimburse the General Fund will be collected in the next year.

Component Units

Two component units had deficit unreserved, undesignated fund balances in the amount of (\$42,742) due to insufficient operating funds.

E. Deficit Retained Earnings

Primary Government

The Self-Insured Liability/Property Internal Service Fund has a deficit retained earnings of \$782,093 due to an accrual for estimated contingent liabilities resulting from various lawsuits (see Note IV(B)). This full amount is not expected to be immediately disbursed since the final outcome of the various lawsuits has not been determined. It is expected that this amount will be financed over several years as needed.

Component Units

Three component units had deficit unreserved retained earnings in the amount of \$434,987, 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, 1998 were entirely covered by Federal depositary insurance or by collateral held by a third-party custodial bank in the Police Jury's name, as required by Louisiana Revised Statute 35:123.

Investments are stated at cost or amortized cost, which approximates market. Investments permitted by statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Parish's investment program is limited

Children's Health Police Jury
 Civilian Budget Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the fiscal years ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Interest	\$ 7,233	\$ 8,423
Miscellaneous revenues	7,854	8,486
Total revenues	<u>15,087</u>	<u>16,909</u>
Expenditures:		
Other expenditures	4	47
Total expenditures	<u>4</u>	<u>47</u>
Excess (deficiency) of revenues over budget expenditures	<u>15,083</u>	<u>16,862</u>
Other financing sources (uses):		
Operating transfers out	<u>(10,000)</u>	<u>(10,000)</u>
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	<u>5,083</u>	<u>6,862</u>
Fund balance at beginning of year	<u>127,863</u>	<u>133,681</u>
Fund balance at end of year	<u>\$ 132,946</u>	<u>\$ 140,543</u>

Calcasieu Parish Police Jury
 Civilian Activity Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-Proprietary Special
 Budget and Special)
 For the Fiscal Year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Insurance	\$ 9,808	\$ 7,322	\$ 2,486
Miscellaneous revenues	4,808	7,458	(2,650)
Total revenues	<u>14,616</u>	<u>14,780</u>	<u>1,164</u>
Expenditures:			
Capital outlay	12,000	—	12,000
Other expenditures	8,810	8	8,802
Total expenditures	<u>20,810</u>	<u>8</u>	<u>20,802</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,810</u>	<u>14,772</u>	<u>2,182</u>
Other financing sources (out):			
Operating transfers out	<u>(18,000)</u>	<u>(18,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(17,000)</u>	<u>5,442</u>	<u>22,192</u>
Fund balance at beginning of year	<u>128,884</u>	<u>128,884</u>	<u>—</u>
Fund balance at end of year	<u>\$ 104,574</u>	<u>\$ 131,327</u>	<u>\$ 22,193</u>

Economic Panel Public City
Community Development Block Grant
Comprehensive Budgetary Report
December 31, 1974 and 1975

	1974	1975
Assets		
Cash	\$ 485	\$ 11,718
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 600	—
Due to other funds	— 82	1,800
Deferred revenues	—	1,388
Total liabilities	\$ 682	4,588
Fund Balances:		
Unreserved-undesignated	—	8,130
Total Liabilities and Fund Balances	\$ 682	\$ 12,790

Edinboro 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, 1990 and 1991

	1990	1991
Revenues:		
Intergovernmental revenues	\$ 26,593	\$ 174,424
Interest	285	551
Total revenues	<u>26,878</u>	<u>174,975</u>
Expenditures:		
Current:		
Economic development and assistance	<u>84,485</u>	<u>118,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,393</u>	<u>56,082</u>
Other financing sources used:		
Operating transfers out	<u>118,833</u>	<u>135,920</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>46,234</u>	<u>443</u>
Fund balance at beginning of year	<u>8,210</u>	<u>7,987</u>
Fund balance at end of year	\$ <u>---</u>	\$ <u>8,210</u>

Caldwell Parish Police Jury
 Community Development Block Grant Fund
 Schedule of Revenues, Expenses and
 Changes in Fund Balances - 1980-1981 Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 92,500	\$ 94,483	\$ 1,983
Interest	—	285	285
Total revenues	<u>92,500</u>	<u>94,768</u>	<u>2,268</u>
Expenditures:			
Current:			
Economic development and assistance	84,500	84,085	(415)
Excess (deficiency) of revenues over budgeted expenditures	<u>8,000</u>	<u>10,783</u>	<u>2,783</u>
Other financing sources (uses):			
Operating transfers out	<u>100,000</u>	<u>100,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>100,000</u>	<u>98,773</u>	<u>(1,227)</u>
Fund balance at beginning of year	<u>10,700</u>	<u>10,700</u>	<u>—</u>
Fund balance at end of year	<u>\$ 780</u>	<u>\$ 2,081</u>	<u>\$ 1,301</u>

Calcasieu Parish Police Jury
 Riverboat Fund
 Comparative Balance Sheet
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 27,276	\$ 100,200
Investments	2,088,481	888,000
Interest receivable	18,870	8,000
Other receivables	288,787	218,447
Total Assets	<u>\$ 2,423,414</u>	<u>\$ 1,214,647</u>
Fund balances:		
Unreserved-undesignated	<u>\$ 2,423,414</u>	<u>\$ 1,214,647</u>

Calcasieu Parish Police Jury
 BUDGETARY FUND
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Fiscal years ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Liquor revenues	\$ 3,881,138	\$ 3,583,281
Interest	90,898	20,987
TOTAL REVENUES	<u>3,972,036</u>	<u>3,604,268</u>
Expenditures:		
Current:		
Public works	<u>187,893</u>	<u>356,588</u>
Excess (deficiency) of REVENUES over budget expenditures	<u>3,784,143</u>	<u>3,247,680</u>
Other financing sources (uses):		
Operating transfers out	<u>(2,389,704)</u>	<u>(1,680,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>3,404,439</u>	<u>157,680</u>
Fund balance at beginning of year	<u>407,704</u>	<u>—</u>
Fund balance at end of year	<u>\$ 3,812,187</u>	<u>\$ 407,704</u>

Extension Project (July-July)
 Riverboat Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (BUDGET-BASED Budgetary Basis)
 Budget and ACTUAL
 For the fiscal year ended December 31, 1994

	Budget	ACTUAL	Variance
Revenues:			
Gaming revenues	\$ 2,500,000	\$ 2,400,000	\$ 1,000,000
Interest	30,000	30,000	40,000
TOTAL REVENUES	<u>2,530,000</u>	<u>2,430,000</u>	<u>1,040,000</u>
Expenditures:			
Current:			
Public works	150,000	187,000	600,000
Excess (deficiency) of revenues over (under) expenditures	<u>2,380,000</u>	<u>2,243,000</u>	<u>2,800,000</u>
Other financing sources (uses):			
Operating transfers out	(1,750,000)	(2,200,000)	(500,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>630,000</u>	<u>43,000</u>	<u>2,400,000</u>
Fund balance at beginning of year	800,000	800,000	---
Fund balance at end of year	<u>\$ 1,430,000</u>	<u>\$ 1,280,000</u>	<u>\$ 1,400,000</u>

Calcasieu Parish Police Jury
 Riverbank Rehabilitation Management Fund
 Comparative Balance Sheet
 December 31, 1955 and 1954

	<u>1955</u>	<u>1954</u>
Assets		
Cash	\$ 25,043	\$ 5,857
Investments	375,004	444,664
Interest Receivable	4,858	4,727
Total Assets	<u>\$ 4,067,375</u>	<u>\$ 4,805,435</u>
Fund Balances:		
Unreserved - undesignated	<u>\$ 4,067,375</u>	<u>\$ 4,805,435</u>

Calumina Parish Police Jury
 Eleventh Biennial Budgetary Fund
 Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Fiscal Years ended December 31, 1996 and 1995

	1996	1995
Revenues:		
Interest	\$ 17,844	\$ 5,425
Expenditures:		
Current:		
Culture and recreation	24,824	--
Excess (deficiency) of revenues over (under) expenditures	1,544	5,425
Other financing sources (uses):		
Operating transfers in	--	1,825,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,544	1,830,425
Fund balance at beginning of year	1,020,433	--
Fund balance at end of year	\$ 1,827,175	\$ 1,830,425

Calumet Parish Police Jury
 Division: Recreational Expenses Fund
 Schedule of Expenditures
 Changes in Fund Balance - 2000-2001 Budgetary Basis
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Interest	\$ 55,800	\$ 57,544	\$ 1,744
Expenditures:			
Current:			
Culture and recreation	58,800	56,804	1,996
Excess (deficiency) of revenues over (under) expenditures	(4,000)	1,740	5,740
Fund balance at beginning of year	1,094,918	1,094,918	-
Fund balance at end of year	\$ 1,090,918	\$ 1,096,658	\$ 5,740

In our opinion, except for those instances of noncompliance with the requirements applicable to the Section 8 Housing Program referred to in the fourth paragraph of this report and identified in the majority of Findings and Recommendations, the Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking, reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of the major Federal financial programs for the year ended December 31, 1968.

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

Arthur Schramm & Co., Ltd.

August 22, 1969



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

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated July 26, 1997.

In connection with our audit of the general purpose financial statements of the Calcasieu Parish Police Jury, and with our consideration of the Police Jury's internal control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1996. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports.

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested nothing came to our attention that caused us to believe that the Calcasieu Parish Police Jury had not complied, in all material respects, with those requirements. Also the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Gus Schram & Co., Ltd.

August 22, 1997



**AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1997**

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

We have audited the general purpose financial statements of the Caldesia Parish Police Jury for the year ended December 31, 1997, and have issued our report thereon dated July 25, 1997. These general purpose financial statements are the responsibility of the Caldesia Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 4, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

KPMG Schramm & Co., Ltd.

August 22, 1997

Schedule 1

CAJALAJED PARLES POLICE JURY
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 DECEMBER 31, 1984

Federal Agency/ Pass-Through Agency/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Disbursements in the Twelve Months Ended December 31, 1984 (Note C)
U.S. Dept. of Agriculture Day Care Program (Note K) (LA Dept. of Education)	10.588	72-6000745	\$ 128,000
Food Stamp Program	10.554	(Note K)	15,699,918 *
Food Stamp Administrative Reimbursement (Note D) (LA Dept. of Social Services)	10.583	72-6000967	109,838 *
Louisiana Job Employment Training (Notes C and E) (LA Dept. of Social Services) (Project No. 355-5133)	10.583	72-6000967	228,000 *
Temporary Emergency Food Assistance (Note D) (LA Dept. of Agriculture)	10.588	72-6000722	13,444 27,608
National School Lunch/ School Breakfast (Note K) (LA Dept. of Education)	10.553/ 10.555	72-6000722	15,930
U.S. Dept. of Housing Weatherization (Note F) (LA Dept. of Social Services)	61.042	72-6000967	34,918
U.S. Dept. of Housing and Urban Development Housing Assistance Program (Section 8) (Note E)	14.149	(Note K)	2,888,618 *

<u>Federal Grantor/ Pass-Through Category/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements in the Twelve Months Ended December 31, 1994 (0000 C)</u>
Community Development			
Block Grant Program			
(LA Division of Adelin- stration, Community Development Section) CDDC			
(Contract 101-8044)	14.219	72-8000747	174,425
CDDG (City of Lake Charles) (Note D)	14.219	72-8000041	81,903
U.S. Dept. of Labor			
Job Training			
Partnership Act (Note C)			
(LA Dept. of Labor)	17.246	72-6000747	2,465,900 *
84 trainees (Note D)	17.250	Not Available	56,402
(LA Dept. of Education)			
Senior Community			
Service Employment			
Program (CDDC) (Note F)			
(National Council on Aging, Inc.)	17.238	(0000 A)	126,818
U.S. Dept. of Health			
and Human Services			
Community Services			
Block Grant (Note B)			
(LA Dept. of Labor)	13.782	72-6000747	217,570 *
Low-Income Home Energy			
Assistance Block Grant			
(Note I)			
(LA Dept. of Social Services)	13.789	72-8000007	268,061

Schedule I

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Disbursements in the Twelve Months Ended December 31, 1994 (Note C)
U.S. Federal Emergency Management Agency (U.S. Office of Emergency Preparedness)			
Disaster Assistance Program (Note U)			
IFT 96 BHA Claims	83-514	72-6000747	84,136
IFT 97 BHA Claims	83-514	72-6000747	8,284
EMMA Community Alert System Database Development	---	72-6000294	4,826
U.S. Action			
Retired Senior Volunteer Program (RSVP)			
	72-002	(Note A)	21,421
U.S. Dept. of Justice			
Juvenile Justice (U.S. Commission on Law Enforcement)			
Pre-Trial Intervention Case Management Grant (Note L) (95-4-017)			
	16-579	72-6002227	28,402
Family Strengthening (Note D)			
191-J6-J3-002071	16-540	72-6000237	1,099
192-J6-J3-002280	16-540	72-6000237	17,888
192-J6-J3-002113	16-540	72-6000237	13,082

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements in the Twelve Months Ended December 31, 1996 (Note 5)</u>
U.S. Dept. of Justice			
<u>U.S. Commission on</u>			
<u>Law Enforcement</u>			
<u>Juvenile Community</u>			
<u>Service Program</u>			
(50 U.S. Safety Council)	16-960	72-9885459	17,306
U.S. Department of			
Commerce			
National Oceanic &			
Atmospheric Administration			
<u>Coastal Zone Management</u>			
<u>(through the Louisiana</u>			
<u>Department of Natural</u>			
<u>Resources) (Note 5)</u>			
Project 25182-96-87	11-459	72-0925448	14,082
CMATRA (Cooperative			
Agreement) (Note 5)			
884780008	11-459	(Note 5)	<u>82,500</u>
<u>Calcasieu Parish Police Jury</u>			
<u>Primary Government Totals</u>			<u>99,887,869</u>

- * Denotes a major program
- * These two grants are combined into one major program

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal Pass Through CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Encumbrance in the Twelve Months Ended December 31, 1988 (Note C)</u>
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The following are amounts of Federal funds received by component units of the Calcasieu Parish Police Jury:

Fire Protection District No. 2 of Ward 3

<u>U.S. Department of Agriculture Rural Community Fire Protection Program (U.S. Dept. of Agriculture)</u>	14.884	70-0000722	677
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District Attorney of the Fourteenth
Judicial District

<u>U.S. Department of Health and Human Services (Passed through Louisiana Department of Health and Human Resources) Child Support Enforcement Title IV-D</u>	14.782	Not Available	124,208
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Airport Authority District No. 1

<u>U.S. Department of Transportation Airport Improvement Program</u>	20.188	Not Available	186,518
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Calcasieu Parish Sheriff

<u>U.S. Department of Education (U.S. Department of Agriculture)</u>	18.550		8,183
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<u>Other Federal Agencies Department of Justice Community Policing Contract</u>	--		<u>346,200</u>
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Total component Unit Assistance			\$ <u>561,807</u>
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* Denotes a major program

Schedule 1

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

Note B: These values were not received in cash. This amount represents the total stamp coupon value issued in 1996 by parish central staff officials. This value does not appear in the general ledger of the parish. The benefit is received in the Parish, however, and is reported here accordingly. The following additional information is provided with respect to the values reported above.

Beginning coupon inventory (January 1, 1996)	\$ 4,297,418
Plus: Coupons received (net of transfers)	18,828,728
Less: Coupons distributed	18,828,328
Ending coupon inventory (December 31, 1996)	<u>\$ 4,297,818</u>

Note C: Disbursements cannot be traced directly to disbursements in the financial statements in every case due to the combining of various programs reported individually here. For example, the Office of Community Services (OCS) Special Revenue Fund (which, moreover, includes certain state and local funding not reported here) combines a number of federal programs, the Coastal Zone Management is reported in the Planning and Development Special Revenue Fund, along with other nonfederal activity and the Disaster Assistance Program is a department in the General Fund in the financial statements. Also, cash receipts for some funds were adjusted for revenue accruals and reversals in order to achieve the proper matching of revenue and expenditures.

Note D: These disbursements represent the expenses of shipping, storing and distributing federal (USDA) in-kind commodities in the Parish. The value of in-kind commodities distributed in 1996 (\$13,444) is not reported in the general ledger of the Police Jury.

Note E: These disbursements include (1) the regular Community Services Block Grant (CSBG) (\$314,828) and (2) the Homeless Program (\$3,002). The Police Jury received \$327,238 for the Regular and Homeless Grants. A receivable of \$8,978 was accrued in 1996. For 1996, \$18,848 was the receivable balance.

Note F: The Police Jury received \$14,932 in revenue from the Coastal Zone Management Grant in 1996. The Police Jury also received state funds of \$18,000 for the Coastal Wetlands Program in 1996.

Schedule 1

Note B: The Police Jury received in cash \$113,970. A reversal of December, 1995 accounts receivable of \$18,548, and an accrual of \$14,415 for December, 1996 accounts receivable were also made.

Note H: The Police Jury received \$135,447 in cash for the Child care Program. Revenue reported on the financial statements was \$127,943 after 1995 revenue accruals of \$23,187 and reversals of 1995 revenue in the amount of 28,811. Revenue/expenditures reported on the Schedule of Federal Financial Assistance is \$128,385 adjusted for the Police Jury's receipts of (\$1) \$1,942 in December 1995 for their advance. The latter amount was reported as revenue for financial statement purposes in 1995 but was not reflected on the Schedule of Federal Financial Assistance until 1996.

Note I: The Police Jury received LIKENP Funds in the amount of \$268,850.

Note J: The Police Jury received revenue from the National Council on Aging in the amount of \$133,518. There was a reversal of the 1995 receivable in the amount of \$6,500. Total reimbursements for 1996 expenditures totalled \$128,818.

Note K: Total reimbursements of \$81,883 were received from the City of Lake Charles (pass-through agency) for the Community Development Block Grant. Additional non-federal amounts of \$8,838 were received for administrative reimbursements.

Note L: The Police Jury accrued \$36,480 in revenue for this grant in 1996. The receivable represented expenditures from June 1 to December 31, 1996.

Note M: Not utilized.

Note N: The Police Jury received \$10,924 during 1996. An additional accrual of \$1,979 was made for 1996 and a reversal of 1995 receivable of \$2,873.

Note O: The police Jury received \$24,000 from the Family Strengthening grant in 1996. A receivable of \$17,987 was recorded while the 1995 receivable of \$8,838 was reversed.

Note P: The Police Jury received \$41,884 from the office of community Services during 1996. A reversal of \$6,776 was made for amounts accrued at the end of 1995.

Note Q: The Police Jury received \$2,530,598 in 1996 for JEPK activities. An additional \$10,000 was accrued as a receivable in 1996 to recognize the revenue in the same period as the accrued expenditures. \$174,600 was reversed for 1995 accruals. The 87 drawings received in 1996 were reported here as (895,482).

Schedule 1.

Note N: The Police Jury received \$322,000 in revenue from the LAJIC program. An additional \$18,480 was set up as a receivable at the end of 1990 and \$10,243 in receipts was reversed for the 1990 receivable previously set up.

Note O: The Police Jury received \$3,087,488 in cash, which included payments for December 1995 in the amount of \$218,483. Total expenditures for the program were \$3,005,818. A payable of \$848,408 for 1996 was established at year end for amounts due to grantor as a result of the year end fee accountants reports. Payables of \$353,375 and \$278,877 established at December 31, 1995 and 1994 was still unpaid at year end.

Note P: The Police Jury received \$80,588 during 1996 for the Cadastre Grant. The 1995 receivable of \$10,880 was reversed.

Note Q: The Police Jury received \$60,184 in Emergency Management Assistance funds. An additional \$13,570 was accrued in December, 1996 for reimbursements of 1996 expenditures. \$11,467 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 R: The Police Jury received \$10,538 in revenue, during 1996, for the Small Cities Health and Safety Rehabilitation Grant, which was recorded as a receivable in 1996. As such, no expenditures are reported in the schedule of federal financial assistance.

CHICAGO POLICE JUSTICE
FINDINGS AND RECOMMENDATIONS
DECEMBER 31, 1994

A. INTERNAL CONTROL STRUCTURE

COMPONENT UNITS

1. COMPONENT UNITS Audited by Principal Auditors:

a. Metropolitan District No. 1 of Ward 3

Findings: During our review of the administrative functions regarding this entity's operations, we noted the following areas which are areas for improvement:

1. Security Deposits - Currently, there is no formal policy with regard to assessment or accounting for security deposits charged to the various water customers. During our review of the operating system, we were told that not all new customers pay a security deposit and the amounts charged may be at "random." The administrative staff also had to construct a list of current customer deposits payable for use in the financial statements.
2. 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. It appears that in the latter part of 1994, delinquent notices were not sent due to the "holiday" season.
3. Cash Control - During our review of the district's internal control, we were notified that the cash drawer maintained in the office was not kept locked. In addition, stricter controls need to be implemented if petty cash is reinstated. Petty cash was not replenished during early 1994.
4. 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.

3. Classification of Sew Customers - During our review and reconciliation of forty customer accounts for one month's billing, we noted that there were two business accounts which were improperly classified as residential customers. As a result, the water rates charged were slightly different each month.
6. Correspondence with Farmer's Sew Administration (FMSA) - We recommend that management correspond with FMSA regarding the use of pooled cash and investment accounts, as well as the use of pooled investments with maturities exceeding five years. Previously, the district had separate cash and investment accounts but management has decided to pool the respective cash and investments with the funds of the Police Jury in order to better manage the funds. We do note that there was sufficient cash and investment balances to cover all Reserve Requirements.

Criteria: Proper internal controls and accounting requirements necessitate that items 1 through 5 be reviewed to ensure that the system will function as anticipated. Item 6 is required by the District's reverse bond indenture.

Effect: With the exception of item 5, there is no immediate financial impact (or not one that can be reasonably estimated). Our testing of the two accounts in item 5 indicated that, for one month, the bills were underestimated by approximately 22.75 for water and 26.25 for sewer.

Cause: It appears that management has not been able to devote substantial attention to these items.

Recommendation: We recommend that management develop formal written policies regarding security deposit procedures, adjustments of accounts receivable items, and issuance of delinquent notices. 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. The District should also correspond with the FMSA regarding the current cash and investment procedures, which may vary from the procedures originally implemented by the reverse bond indenture.

(Continuation of Internal Control Structure)

Management's Response: Management has performed a review in April of 1997 of cash, receivables and customer deposits with subsequent policies and procedures being established. The other above recommendations will be addressed along with compliance testing of the policies and procedures established as a result of the April, 1997 review prior to this fiscal year and by Finance personnel.

1. W. Sewer District No. 8 of Ward 4

Findings: During our review of the administrative functions regarding this entity's operations, we noted that there is no written policy on adjustments to accounts receivable balances. In addition, it appears that there was a change in fees in 1995 without proper approval. These fees were later reviewed and the original rates reinstated. Based on disbursement information, it appears that the insurance coverage for this entity may have lapsed.

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.

Effect: The effect on the financial statements is not reasonably estimable at this time. We do note that the majority of this finding took place in a previous year. The finding regarding lapsed insurance coverage denoted a contingent liability.

Cause: Management instituted the rate change without proper approval, allowed the insurance to lapse, and as of December 31, 1996 has not implemented formal written policies regarding certain accounting issues.

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) would be the first place to begin. All employees should be notified that no rate changes are allowed without proper governing body adoption and approval. Insurance coverage should be reviewed to ensure that this entity does, in fact, currently have coverage.

Management's Response: Management will comply with the above recommendations.

Continuation of Internal Control Structure

Schedule 2

3. 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.

Component Unit	Auditor	Date of Report
Biblett's Staff	Gregson, Cassidy and Gullory	2-24-97
Waterworks 3 of 3	Swirnan, Mellers, Whistfield and Co	12-25-96
Waterworks 3 of 4	Brossard & Co CPAs	11-27-96
Waterworks 4 of 4	Brossard & Co CPAs	7-28-96
Waterworks 5 of 4	Brossard & Co CPAs	5-24-97
Waterworks 11 of 4/7	Brossard & Co CPAs	10-24-96
Waterworks 6 of 3/9	Brossard & Co CPAs	8-18-96
West-Calgary Cameron Hospital	Brossard & Co CPAs	4-24-97
Community Center District 4 of 1	McIlroy, Quirk, Burch & Co. CPAs	5-28-97
Indigent Defender's Board 34th and 38th Judicial Districts	McIlroy, Quirk, Burch & Co. CPAs	4-29-97
18th Judicial District Court Child Support Enforcement Fund	Das Schram & Co., Ltd.	6-17-97
Gravity Drainage 4	McIlroy, Quirk, Burch & Co. CPAs	6-27-97
Gravity Drainage 5	Hires & Company CPAs	5-27-97
Calgary Parish Overseer	Langley, Williams, & Company, L.L.C.	12-18-96

B. COMPLIANCE WITH LAWS AND REGULATIONSCRIMINAL GOVERNMENT1. 1A) Housing & Housing Office Assistance Payments

Findings: During our testing of Housing & Tenant Files, the following exceptions were noted:

11) The Department of Housing and Urban Development (DHDO) has a requirement, for existing and moderate rehabilitation programs, that renter rent and any allowance for utilities or other services shall not exceed the applicable Fair Market Rent. Certain exceptions are allowed if proper procedures are taken. Management has represented that the gross rent may exceed the fair market rent but not by more than 10% and that no more than 20% of total units may have excess gross rents. Of the 60 tenant files reviewed, 46 were for existing and moderate rehab. Of the 46 files, 18 units had excess gross rent, which resulted in 33% of the units sampled having excess rents. This does not appear to be acceptable. In addition, one of the units had a fair market rent of \$422 and a gross rent of \$478.26. This is in excess of the 10% limit, which may require greater approval. The difference is \$56.26 per month.

12) Of the 60 files reviewed, one of the files did not contain a completely signed lease agreement while we could not locate, for seven of the files, an original contract between the landlord and housing office. There were four files that we could not locate the applications, five files with "updated" applications, and one file with an "unsigned" application.

13) 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. Two of the files reviewed did not contain any documentation of the required annual inspections for 1994. Thirty-eight of the files contained either an inconclusive inspection or had no decision marked at all. The ones with an inconclusive decision (27) had no follow up inspection in the file.

14) During our review of the Housing Office's calculation of the assistance payments for the 60 above files, there were 5 files that had discrepancies between the information used in the actual calculation and the

documentation maintained in the tenant file for wage verification (2), dependency deduction (2), and unusual expenses (children) (3). With respect to the documentation for wage verification, one of the forms was not dated and another was not signed.

(5) At the end of the year, the Housing Office prepares various reports for the grantor. On those reports, they indicate their administrative fees earned, which is based on the number of units under lease during each month. During our testing for one month, we recalculated the number of units that had current rental payments plus the number of units that had recently been vacated and were currently being prepared for new occupancy. The report reflected 340 units under lease for existing units, 50 for moderate rehabilitation units and 318 for voucher program units. Our test counts resulted in 324 units for the existing program, 44 for the moderate rehabilitation program and 334 for the voucher program. Based on our discussions with management, they have not developed a procedure to properly track units under lease that are eligible for administrative reimbursement.

(6) We reviewed two files with potential overpayments. One tenant should have received an assistance payment of \$150 but received \$175 instead, while another tenant should have received \$350 but was paid \$400. This resulted in a potential overpayment for that month of \$75.

(7) During our testing of this activity, we also reviewed the grantor's management review report performed on March 15, 1987 and call to your attention the following areas noted in their report: (a) waiting list management, (b) rent reasonableness, (c) utility allowances, (d) unit inspections, and (e) the administration of the Family Self-Sufficiency program. Some of these same areas of weakness were found during our testing.

Critique: The Department of Housing and Urban Development has established specific guidelines and requirements for operating the Housing assistance program, which includes ensuring that items (2) through (7) are performed correctly.

Effect: For the month tested, there were discrepancies in the maximum fair market rent of \$154.26, a potential overpayment of \$121.58 (including wage verification exceptions) for discrepancies in allowance calculations,

(Continuation of Compliance with Laws and Regulations)

and potential assistance overpayments of 2%. The potential overstatement of administrative fees earned is approximately \$448. A significant percentage of the above findings related to noncompliance with HUD program guidelines but no specific financial impact.

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

Recommendation: As we have in the prior year, we strongly suggest that the Housing office 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 of inspection results, verification of completeness of application forms and/or contracts, reconciliation of approved assistance payments with actual payments, and accounting for specific number of units under lease each month used in the calculation of administrative fees earned. 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 assure that the corrective actions are implemented with regard to the comments made by the Department of Housing and Urban Development on March 18, 1997, especially with respect to the management of the waiting list.

MANAGEMENT'S RESPONSE: Management, along with the outside fee accountant, will concentrate its efforts on implementing procedures to prevent the above findings from reoccurring in the current year.

1. See Section 8 Housing Office Administrative Series

See Schedule 1, Section 8, Item 1(b) for a continued discussion of overfunding of this program. The prior years comment is still applicable to 1996.

(Continuation of Compliance with laws and regulations)

3. Budget Amendment.

Finding: The Police Jury did not amend the budget for two special revenue funds which had unfavorable fund balance variances that exceeded the maximum 5% allowed by state law. We do note that the revenue and expenditures for these two funds did not have unfavorable variances. However, the anticipated fund balance was not achieved by more than 5% and therefore should have, technically, been amended to comply with state law. From a management standpoint, their primary focus has been on revenue and expenditure variances with the assumption that if these two were less than the 5%, then the resulting fund balance would also be in compliance with the 5% variance requirement. This was not the case in these two instances. There were also two special revenue funds with negative budgeted fund balances due to the previous year's fund balance not meeting expected results.

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

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

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

Recommendation: We recommend that management review fund balance variances when they are undertaking their periodic review of revenue and expenditure variance accounts.

Management's Response: Management will comply with the above recommendation.

3. Timeliness of Audit Report

See Schedule 2, Section B, Item 6 for a continued discussion of this finding.

4. Potential Political Advertisement

Finding: During 1996, Joe Testling Partnership Act Federal funds were used to fund an advertisement in a local newspaper requesting local citizens to contact their congressional representatives to "Save the JFA Center

(Continuation of Compliance with Laws and Regulations)

Youth Program." This ad was placed as a direct result of a request from the National Association of Counties.

Criteria: Federal funds should not be used to influence or attempt to influence political activity. We note that the Federal Register dated February 28, 1988 defines influencing or attempting to influence as "making, with the intent to influence, any communication to or appearance before an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with any covered federal action.

Case: The program director placed the advertisement as a direct result of the request from the National Association of Counties. Management's interpretation is that they did not directly contact any congressional representative, employee, etc. but instead made contact with the "public at large."

Risk: Depending on the interpretation of the above definition, the program may incur a disallowed cost of \$288. For conservatism, we decided to report the potential finding and allow the grantor to interpret the definition.

Recommendation: While we have not concluded, with absolute certainty, that the above disbursement is not allowed, we would only recommend to management that any future advertisements of this nature be funded with nonfederal funds. This will eliminate any potential "appearance" problems.

Management's Response: We agree with the recommendation. It is not anticipated that any advertisements of this nature would be placed in the future, but if they are, nonfederal funds will be used to pay for them. A representative of the Louisiana Department of Labor has advised that the Department will allow the expenditure, as their interpretation is that technically no law or statute was violated in this situation.

(Continuation of Compliance with Laws and Regulations)

COMPOSER UNITS3. Composer Units Audited by Outside Auditors

Listed below are composer 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>Composer Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 4 of 3 14th Judicial District Coral Gables Support Enhancement Fund	McIlroy, Quirk & Burch (APC)	5-28-87
Community Center 2 Miguar Parks	Gas Schram & Co. Ltd	6-18-87
Waterworks 4 of 4	Granger, Cassidy & Quillory, L.L.P.	3-14-87
Gravity Drainage District No. 5	Wesseland & Co CPA	7-19-86
Gravity Drainage District No. 4	Miron & Company McIlroy, Quirk & Burch (APC)	5-27-87 8-27-87

**CLACKAMISH PARISH POLICE JURY
STATUS OF PREVIOUS AUDIT FINDINGS
DECEMBER 31, 1994**

Schedule 3

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

A. INTERNAL CONTROL STRUCTURE

PRIMARY GOVERNMENT

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

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

Year	No. of Accounts <u>Delinquent</u>	Delinquent <u>Receivable</u>
1985	195	\$330,000
1986	188	189,000
1987	88	114,440
1988	223	192,748
1989	336	170,000
1990	374	120,625
1991	268	183,888
1992	354	132,342
1993	370	149,288
1994	390	165,788
1995	374	166,827
1996	**	169,849

** Approximately the same number as in 1995

In 1993, the Police Jury was successful in passing a one and one-half cent sales tax, which will provide blacktopping of rural residential roads and solid waste collection with no user fees, as well as reimbursement to persons who have paid or who are in the process of paying for blacktopping on a front-foot-assessment basis. This was expected to reduce the outstanding delinquent special assessment receivable balance, but attention still needed to be directed towards those accounts which are still delinquent and have been for several years.

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

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

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

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

Current Status: The delinquent accounts are similar to prior year figures. In 1985, 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 1986, 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 the past, we continue to urge the Parish to increase their collection efforts in this area as well as their monitoring of the status of the property liens.

Management Response: Management will continue its efforts in monitoring and collecting outstanding delinquent accounts.

D. SINGLE AGENCY COMPLIANCE

1. Section 8 Housing Assistance Payments (HAP):

(a) Section 8 Housing Office Assistance Payments

Note: In previous years, there have also been findings with respect to this program but due to the similarity of these findings to the 1985 finding below, we have not duplicated any findings reported prior to 1985.1

Finding: During our 1986 testing of Section 8 tenant files, the following exceptions were noted:

- (i) The Department of Housing and Urban Development (HUD) has a requirement, for existing and moderate rehabilitation programs, that contract rent and any

(Continuation of Compliance with Laws and Regulations)

allowance for utilities or other services shall not exceed the applicable Fair Market Rent. Certain exceptions are allowed if proper procedures are taken. Management has represented that the gross rent may exceed the fair market rent but not by more than 15% and that no more than 20% of total units may have excess gross rents. Of the 60 tenant files reviewed, 49 were for existing and moderate rehab. Of the 47 files, 8 units had excess gross rent, which resulted in 17% of the units sampled having excess rents. This appears acceptable; however, there was one unit with a fair market rent of \$420 and a gross rent of \$479.52. This is in excess of the 15% limit, which may require greater approval. The fair market rent was exceeded in this case in order to initially obtain the rental unit. The difference is \$59.52 per month.

13) Of the 48 files reviewed, two of the files did not contain a signed lease agreement while one of the files did not have a signed landlord contract. In addition, it appears that the landlord on another unit had changed but the lease agreement had not been changed to reflect the new landlord.

14) The Department of Housing and Urban Development requires that the rental units be inspected prior to entering the system and on an annual basis thereafter. 7 of the files reviewed did not contain any documentation of the required annual inspections for 1998. 3 other files reviewed had documentation of a failed inspection but no follow-up inspection documentation was present. Before issuance of this report, management was able to locate 2 of the above inspection reports.

15) During our review of the Housing Office's calculation of the assistance payments for the 48 above files, there were 2 files that had discrepancies between the information used in the actual calculation and the documentation maintained in the tenant file for medical allowances. It appears that the Housing Office multiplied medical expenses which covered several months by twelve months instead of obtaining a monthly amount and then multiplying by 12. This resulted in overpayments of \$68.48 and \$71.65 for each of the units. Management might consider requesting additional documentation for medical expense allowances.

(Continuation of Compliance with Law and Regulations)

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

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

Example: The Department of Housing and Urban Development has established specific guidelines and requirements for operating the Housing assistance program, which includes ensuring that items 11) through 15) are performed correctly.

Effect: For the month tested, there were discrepancies in the median fair market rent of \$47.22 per month and an overpayment of \$148.25 for discrepancies in benefit calculations/medical allowances. A significant percentage of the above findings related to noncompliance with HUD program guidelines but no specific financial impact. In addition, others could result in questioned costs if the all of the documentation could be reverified.

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

Recommendation: As we have in the prior year, we strongly recommended that the Housing office appoint an individual to review the tenant file documentation for every tenant processed by that office before the initial certification or recertification process is completed. Development of a checklist for documents and procedures that should be performed could be completed by this reviewer. Of the items to check are the items listed above. All information related to that tenant should be located in one file. Any updated information obtained on a tenant should be immediately implemented and/or changed in the tenant file (i.e. rent assistance payments, change of address, etc.) The Public Jury should ensure that every effort is made to maintain a high degree of internal control due to the volume of activity that occurs in this office. Management should also verify that any marketing materials contain the equal housing opportunity logo or statement to that effect.

(Continuation of Compliance with laws and Regulations)

Current Status: As in 1995, we note that the Housing office is to be commended for its efforts in improving the file documentation for the tenants. However, Schedule 2, Section B, Item 1 continues to identify areas that need to be addressed which relate to items similar to those listed below. Schedule 3, Section B, Item 2 below specifically addresses the area regarding the advancement of public funds.

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

1. (b) Section 8 Housing Office Administrative Review

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

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

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

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

Recommendation: We strongly recommended that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1995 as soon as possible. They should also immediately review the cash position of the Housing office in 1994 and assess the 1997 budget in adjusted accordingly. We also recommended that the Finance office become actively involved in this specific area due to the possible negative reactions that could be generated by holding this cash income.

(Continuation of Compliance with Laws and Regulations)

Current Status: The prior years trend with respect to the address mentioned in 1984. The payable did not decrease but in fact increased significantly. Before the issuance of the 1986 audit report, the finance division contacted the New Orleans HUD Office Finance Budget Specialist prior to the issuance of those reports regarding the repayment of the overpayment but was told not to issue a check for the excess collections but that the HUD office would reduce the monthly wire amount. The Finance Division has contacted with a new consultant to specifically address not only this problem but other areas where improvement can be made.

Management's Response: We have hired an outside certified public accountant to assist us in determining the amount of liability currently owed to the grantor, as well as assisting us in the budgeting process, which will result in requesting the proper drawdown amount.

3. Liheap Error.

Finding: During our testing of 1984 eligibility of certain recipients (sample size was 36) for the Liheap grant, we noted the following exceptions: (a) a difference of \$28 in the calculation of allowed benefits for one participant due to a mathematical error and (b) there were two participants who received assistance twice in a six month period (the second payments for each participant were \$170 and \$60, respectively.)

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

Effect: The above three cases may result in maximum unbillable costs of \$290.

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

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

Compliance Status: During our current year eligibility testing of 11566 transactions, we did not note any exceptions with respect to this program. We consider this item closed for reporting purposes.

Management's Response: Noted.

3. **Membership Program**

Findings: During our review of the 1995 eligibility and allowability of participants and expenditures related to the membership program we noted that of eleven files reviewed (out of a population of 44), we could not locate the notation that an inspection was performed on one of the files.

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

Effect: We can not determine if an inspection was actually performed. However, we did not note any other exceptions with inspections for the other ten files. The grantor may conclude that the assistance payment of \$440 is a questioned cost.

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

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

Current Status: There were no additional findings in 1996 and the grantor did not require any repayment; therefore, we consider this item closed for reporting purposes.

Management's Response: Noted.

(Continuation of Compliance with Laws and Regulations)

4. Leifet Program

Finding: During our review of the 1993 monthly reimbursement requests for the Leifet program we noted differences between the reported gross salary and related amounts with the actual disbursements per the general ledger.

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

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

Effect: There is an overpayment of \$144.73

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

Current Status: Management has implemented our above recommendation and has already reimbursed the grantor for the questioned cost. We consider this item closed for reporting purposes.

Management Response: None.

5. Employee Related Reporting

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

(Continuation of Compliance with Laws and Regulations)

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

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

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

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

Current Status: During 1996, we tested 121 payroll transactions. Of the 121, there were 3 employees without Form I-9s in their personnel files while there were 40 employees without current Form W-4 in their file. There has been no further action with regarding to the payment of services to the administrative staff. We recognize the Police Jury's efforts in obtaining the Forms mentioned for the majority of employees but continue to reiterate the previous years recommendation.

Management's Response: All personnel files will be updated to include current Form W-4 and I-9 and management will review the payment of services to the administrative judicial staff and will determine the appropriate method of accounting for the compensation related transactions.

4. Timeliness of Audit Report

Finding: The Police Jury was unable to issue their 1995 audited financial statements prior to June 18, 1996.

Criticism: 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.

Issue: 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 (CAEFR). To be eligible for a CAFR, the entity must comply with all applicable governmental accounting standards, including the Governmental Accounting Standards Board Statement 34 - "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.

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

Recommendation: We recommended that the Police Jury, with the cooperation of our firm, continue their efforts in completing the above procedures within the prescribed time period.

CAUTION - ACTION: We continue to recommend the above action.

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

COLOSSIUM PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 1996

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

The component units audited by Cus Refram & 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.

- * Collossium Parish Library Board
- Collossium Parish Sheriff
- Collossium Parish Clerk of Court
- Collossium Parish Tax Assessor
- * Collossium Parish Communications District
- Collossium Parish Public Trunk Authority
- Collossium Parish District Attorney
- * Collossium Parish Council
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 1 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. 3 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8

(Continuation of List of Component Units)

Schedule 4

- Recreation District No. 1 of Ward 2
- Community Center and Playground District No. 4 of Ward 1
- Community Center and Playground District No. 2 of Ward 2
- Community Center and Playground District No. 5 of Ward 3
- Community Center and Playground District No. 1 of Ward 2
- Community Center and Playground District No. 3 of Ward 3
- 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 & 4
- Waterworks District No. 3 of Ward 2
- Waterworks District No. 4 of Ward 2
- Waterworks District No. 8 of Ward 2
- Waterworks District No. 11 of Ward 2
- Waterworks District No. 7 of Wards 2 & 4
- Sewer District No. 11 of Ward 3
- Sewer District No. 8 of Ward 4
- Sewer District No. 12 of Ward 4

Schedule 2

CALCIFIED WATER POLICE JUNY
MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED
TO COMPOST UNIT WATERWORKS DISTRICT 5
OF WARD 3 REVENUE BOND ISSUANCE
DECEMBER 31, 1996

In compliance with Section 13 of the above 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 Expired	Coverage Amount
Homestead Insurance Co. McClellan Compensation	\$ 4,432	\$100,000 Each accident
	1/26/96- 1/26/97	\$50,000 Disease Policy Limit \$50,000 Disease Each Employee
American Central Ins. Commercial General Liab	\$ 8,403	\$500,000 General Aggregate
	1/13/96- 1/13/97	\$50,000 Products Aggregate
		\$50,000 Each Occurrence
American Central Ins. Automobile Liability	\$ 3,965	\$100,000 Combined
	1/13/96- 1/13/97	Unit Single
Fidelity Insurance Co. Fidelity Bond	\$ 500 **	\$50,000 Bond Amount
	1/13/96- 1/13/97	

** Approximate cost.

Section II:

There were approximately 700 metered water customers at December 31, 1996.

There were approximately 85 unmetered water customers at December 31, 1996 due to the fact that these customers are on a local municipal water system.

CALCAGGIO PARKER POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED
 TO COMPACT UNIT MATHEWAS DISTRICT 6
 OF ROAD 3 KENNEDY ROAD (BRANCH)
 DECEMBER 31, 1988

Section III.

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

Asset	12/31/88 Balance	Additions	12/31/88 Balance
Water Tank	\$ 368,621	--	\$ 368,621
Veehicles	28,869	--	28,869
Building	89,316	--	89,316
Machinery/Equip	28,130	--	28,130
Furn & Fixtures	23,945	1,633	25,478
Electric System	1,881,638	--	1,881,638
Waterworks	184,804	8,321	193,125
Treatment Plant	<u>184,812</u>	<u>--</u>	<u>184,812</u>
Net Value	<u>28,112,227</u>	<u>8,954</u>	<u>28,121,181</u>
Accum. Depr.			(882,978)
Land			24,000
Net Cost			<u>27,262,203</u>

Section IV.

Requirements: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during each 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)
 \$1.83 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$28.00 up to 10,000 gallons (minimum billing)
 \$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$25.00 up to 10,000 gallons (minimum billing)
 \$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

The water sales revenue for 1988 was approximately \$245,880, which resulted in an average monthly billing per customer of \$28.

Schedule 5

CALWASIU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED
 TO COMPONENT UNIT WATERWORKS DISTRICT 2
 OF WARD 3 REVENUE BOND ISSUANCE
 DECEMBER 31, 1994

Section V

The following are the recalculated balances of reserves per bond Indenture as well as other management reserves at December 31, 1994.

Sinking Fund Requirement	\$ 33,340
Reserve Fund Requirement	28,100
Depreciation and Contingency Fund	28,850
Customer Deposits Reserve	28,885
Debt Service Cash	<u>21,774</u>
Total Reserves	<u>\$145,049</u>



To the Members of the
Calcasieu Parish Police Jury

In planning and performing our audit of the general purpose financial statements of the Calcasieu Parish Police Jury for the year ended December 31, 1996, we considered the Police Jury's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment regarding this matter. This letter does not affect our report dated July 28, 1997 on the general purpose financial statements of the Calcasieu Parish Police Jury.

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

Gus Schram & Co., Ltd.

August 22, 1997

INTERNAL CONTROL COMMENTS AND SUGGESTIONS

CURRENT YEAR COMMENTS:

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

PRIOY YEAR COMMENTS:

1. Reissuance of Drug Policy Statement to Employees:

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

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