

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the fiscal year ended December 31, 1998

Prepared by:

Division of Finance

**Calcasieu Parish Police Jury
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 1998**

TABLE OF CONTENTS

	<u>Page No.</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i
GFOA Certificate of Achievement for Excellence in Financial Reporting	xv
Organizational Chart	xvii
List of Principal Officials	xix
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	xxi
<u>GENERAL PURPOSE FINANCIAL STATEMENTS</u>	
	<u>Exhibit</u>
Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Units	1 2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Discretely Presented Component Units	2 4
Combined Schedule of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis) Budget and Actual - General Fund, Special Revenue and Debt Service Fund Types	3 6
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Types and Discretely Presented Component Units	4 8
Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units	5 10
Combining Component Unit Financial Statements - Discretely Presented:	
Combining Balance Sheet - Component Units	6 12
Combining Statement of Revenues, Expenditures, And Changes in Fund Balances - Component Units	7 24
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - Component Units	8 36
Combining Statement of Cash Flows - Component Units	9 40
Notes to the Financial Statements	45

GENERAL PURPOSE FINANCIAL STATEMENTS (CONT.)

	<u>Page No.</u>
Other Required Supplementary Information (Unaudited)	89

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

	<u>Statement/ Schedule</u>	<u>Page No.</u>
General Fund:		
Comparative Balance Sheets	A-1	99
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	A-2	100
Schedule of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis) Budget and Actual	A-3	101
Special Revenue Funds:		
Combining Balance Sheet	B-1	108
Combining Statements of Revenues, Expenditures and Changes in Fund Balances	B-2	112
Comparative Individual Fund Statements	B-3 - B-87	121-205
Debt Service Fund:		
Combining Balance Sheet	C-1	208
Combining Statements of Revenues, Expenditures and Changes in Fund Balances	C-2	209
Comparative Individual Fund Statements	C-3 - C-7	210-214
Capital Projects Funds:		
Combining Balance Sheet	D-1	218
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-2	220
Comparative Individual Fund Statements	D-3 - D-20	222-239

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

	<u>Statement/ Schedule</u>	<u>Page No.</u>
Internal Service Fund:		
Combining Balance Sheet	E-1	242
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	E-2	243
Combining Statement of Cash Flows	E-3	244
Comparative Individual Fund Statements	E-4 - E-15	245-256
Agency Funds:		
Combining Balance Sheet	F-1	259
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	F-2	260
General Fixed Assets Account Group:		
Comparatives Schedule of General Fixed Assets - By Source	G-1	263
Schedule of General Fixed Assets - By Function and Activity	G-2	264
Schedule of Changes in General Fixed Assets - By Function and Activity	G-3	265
General Long - Term Debt Account Group:		
Statement of General Long - Term Debt	H-1	267
 COMPONENT UNITS		
Combining Balance Sheets and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Fund Types	I-1 - I-49	270-318
 STATISTICAL SECTION		
General Governmental Expenditures by Function	<u>Table</u> 1	<u>Page No.</u> 320
General Governmental Revenues by Source	2	322

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

	<u>Table</u>	<u>Page No.</u>
General Governmental Tax Revenues by Source	2A	324
Ad Valorem Tax Levies and Collections	3	325
Assessed and Estimated Actual Value of Taxable Property	4	327
Property Tax Millage Rates - Direct and Overlapping Governments	5	328
Principal Taxpayers	6	330
Special Assessment Billings and Collections	7	331
Computation of Legal Debt Margin	8	332
Ratio of Net General Obligation Debt to Assessed Value and Net General Obligation Debt Per Capita	9	333
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Expenditures	10	334
Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds	11	335
Demographic Statistics	12	336
Property Value, Construction and Bank Deposits	13	337
Miscellaneous Statistical Data	14	338



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ADMINISTRATOR

CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

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June 30, 1999

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

Dear Members of the Police Jury:

The comprehensive annual financial report of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 1998, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Police Jury. To the best of our knowledge and belief, the enclosed data is accurate in all respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Parish. All disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

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

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

ECONOMIC CONDITION AND OUTLOOK

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

An upward trend continues to be seen in the area's economy with employment figures, total wages paid, taxable retail sales, as well as other economic indicators on the rise. Southwest Louisiana is slowly emerging as one of the state's economic leaders. The strength of the area can be felt in the strengthening pulse of the business, professional, and industrial sectors. The area's positive economic atmosphere has attracted the attention of investors and tourist. The area has a diverse economic base which is composed of a variety of business and industries, with riverboat gaming, health care services, industrial construction, oil refining, chemical manufacturing and aircraft manufacturing leading the list.

Calcasieu Parish led the state in manufacturing investments and job growth last year according to the Louisiana Department of Economic Development. Calcasieu Parish saw nearly \$9.6 million in investments, creating 643 permanent jobs and 10,371 construction jobs. Two of the top five investing companies in the state were also in Calcasieu Parish, Westlake Petrochemical invested \$302 million, the most in the state. Westlake Polymers invested \$179 million, the fourth largest sum statewide. The economy in Calcasieu Parish is sound with lots of growth potential and can expect a near-tie with Baton Rouge as the state's top growth area and can expect to add 3,700 jobs to the area economy through 1999.

For the third consecutive year, *Industry Week* Magazine named Calcasieu Parish as one of the top 25 manufacturing communities in the United States. The top rated communities are places where manufacturers have chosen to invest and where workers have made a commitment to global competitiveness. The cities and unincorporated areas that are a part of Calcasieu Parish climbed from 18th to 14th in this third annual survey. Calcasieu Parish is one of only nine metro areas that have consistently appeared in the *Industry Week* ranking since its inception in 1997.

Members of the Police Jury

June 30, 1999

Page Three

Industry Week pointed out the area's active petrochemical industry, its transportation network, and its economic development initiative, "2004: Shaping the Third Millennium," as reasons why the area remains among the top manufacturing centers in the U.S.

However, representatives of local companies characterize 1998 as a year of shifts and balances, streamlining priorities, developing alliances to address changes in the world market place. It was perhaps a pivotal year in a decade that has delivered an era of vigorous growth and expansion, likely ushering in a shrewder more cost conscious period with 1999, but at the same time, setting up networks and cementing strategies that could ultimately fix the area's long-term problem of severe economic fluctuations.

Southwest Louisiana is just experiencing the next phase of economic development in the area. Previous expansions taking place in the industrial arena have helped power the economic growth over the last year. The petrochemical industrial complexes are responsible for more than 14% of our total job base. The Lake Charles 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. Economists have described Lake Charles as a vibrant area with a solid manufacturing base that will drive employment growth into the 21st century.

Listed below are several factors taken into consideration supporting economic growth in Lake Charles:

- The State Labor Department reported that January, 1999 unemployment rate for the Southwest Louisiana area was 5.8%, down 0.8% from January, 1998. The nation's unemployment rate for October, 1998 was 4.8%;
- The segment of employment to reflect a gain from last year at this time were construction, transportation and utilities, wholesale and retail trade, services, and government. Manufacturing, mining, and finance, insurance and real estate reported a decrease in the number of people employed in these sectors in the same time period as stated above;
- The dollar amount of building permits through January of this year was reported at \$8,088,000, an increase of 3.65% compared to \$7,803,000, as reported in January, 1998;
- Residential real estate sales reported a 6.67% increase in the number of sales for the fourth quarter of 1998 compared to the fourth quarter of 1997. The dollar volume also reported an increase of 8.69% during the same time period;
- Commercial real estate sales reported a 17.95% increase for the fourth quarter of 1998, but the dollar volume was down by 19.29% compared to the 4th quarter of 1997; and

Members of the Police Jury

June 30, 1999

Page Four

- The monthly McNeil report reflected the Consumer Price Index for January, 1999 was 164.3, an increase of 0.30 percent from this time last year.

Over the past six years, Southwest Louisiana has seen a very healthy growth in its economic base and projections by most economists and analysts of the situation seem to put that growth continuing at a very strong rate. Southwest Louisiana is in a very enviable and solid position in terms of economic growth for the area.

It is obvious the economy in Southwest Louisiana is strong. An indication of this fact is that the payroll dollars in this area are continuing to grow. Economist predicts the Lake Charles area will see considerable economic growth and the creation of more than 3,100 jobs in the next two years and have cited the area's chemical industry as a potent force because of its link to many other fields, including engineering, manufacturing, and transportation.

Southwest Louisiana is making great strides in the tourism industry. Since Lake Charles is home to four riverboat casinos whose success lies in the gamblers from the Houston metroplex, spillover from the casinos is felt in the local hotel sector that has created the need for additional hotels. Every weekend some 100,000 people come to the lakefront for gaming, and that is a conservative estimate. Lake Charles' room occupancy rate fell slightly in 1998, dropping from 78.4% in 1997 to 74.2% in 1998. However, the room supply is significantly larger, with 718,433 rooms available in 1997 and 860,483 available in 1998. 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 approximately 73%/27% basis.

The designation of the Creole Nature Trail as a National Scenic Byway in 1997 was an accomplishment that will generate large numbers of domestic as well as international visitors. Also, the Southwest Louisiana Convention and Visitors Bureau recently completed construction of its new \$1.2 million facility which houses electronic service centers, presentation rooms, and expanded offices.

The market for multi-family dwellings has somewhat stabilized throughout Lake Charles. The demand was strong for the last two years and can be attributed to jobs in the gaming and industrial construction. The Lake Area has seen numerous multi-family units being constructed to meet the rental demand for housing.

Current strong demand for retail and office space, coupled with a lack of availability is creating the tightest retail and commercial market the Lake Charles area has seen in quite some time. As mentioned above, the \$50 million expansion of the

Members of the Police Jury

June 30, 1999

Page Five

Prien Lake Mall has created new jobs and major investment of capital into our economy, increased tax revenues, 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.

Twelve years ago, Southwest Louisiana's economy bottomed out and any people were out of work. Now, the economy is prospering and more people than ever are now employed. The Southwest Louisiana Diversification Foundation, of which the Parish is a member, has played an intricate role in that turnaround.

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

Within the past two years, the Port, together with the Police Jury, provided approximately \$2 million worth of incentives to land Global Industries, who is currently constructing its pipe spool base facility along the ship channel. This offshore oil industry based project is expected to create upwards of 500 permanent jobs. The Port and Police Jury are also partnering with Unifab Corporation to locate a drilling rig refurbishment facility on the ship channel. This project is also anticipated to provide nearly 500 jobs, and will solidify Calcasieu Parish as a key location for the offshore oil and gas service industry. Completion of the Unifab development is expected by mid-year 2000.

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

MAJOR INITIATIVES

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

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

The Calcasieu Parish Road and Drainage Trust Fund was implemented in 1995, and \$5,000,000 has been allocated by the Police Jury to various priority projects on a matching fund basis, resulting in an overall impact of \$19 million for infrastructure improvements. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

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

A sales tax proposal approved in 1992 is providing for the collection of residential solid waste throughout the unincorporated area at 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, but we expect to receive close to \$5,000,000 this year due to farsighted negotiations on the part of the Police Jury.

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

Members of the Police Jury

June 30, 1999

Page Seven

Several other accomplishments by the Police Jury over the past year are worthy of mention. The Contract Postal Station opened in June, 1998, in a partnership with the City of Lake Charles has been a great success serving an area for which a post office had been removed. Construction has begun on a Senior Center that will also house our Office of Community Services.

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

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

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

FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL

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

Basis of Accounting

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

accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred.

Accounting Systems and Budgetary Control

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

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

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

All internal control evaluation occurs within the above framework.

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

Budgetary Control

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

FINANCIAL INFORMATION

General Fund and Special Revenue Funds

The following schedules present a summary of General Fund and Special Revenue Funds, Revenues and Expenditures for the fiscal year ended December 31, 1998, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

GENERAL FUND

Revenue	General Fund	General Fund	General Fund
Ad Valorem Taxes	\$5,500,211	\$5,622,626	(\$122,415)
Other Taxes, Penalties & Interests	249,925	235,313	14,612
Special Assessments Levied	89,759		89,759
Intergovernmental	1,374,861	1,298,095	76,766
Charges for Services	9,936	15,535	(5,599)
Fines & Forfeitures	194,108	176,458	17,650
Investment Income	901,068	793,024	108,044
Miscellaneous Revenues	347,953	351,788	(3,835)
Total Revenues	\$8,667,821	\$8,492,839	\$174,982

General Fund revenues totaled \$8,667,821 for 1998, which was an increase of 2.05%% as compared to the 1997 total revenues of \$8,492,839.

Expenditures	General Fund 1998	General Fund 1997	General Fund Difference
Legislative	\$314,724	\$291,980	\$22,744
Judicial	341,110	669,555	(327,445)
Elections	200,857	182,419	18,438
Other General Government	2,479,905	2,084,528	395,377
Public Safety	2,147,888	1,599,923	547,965
Health & Welfare	36,045	171,128	(135,083)
Economic Development & Assistance	111,023	100,523	10,500
Capital Outlay	5,167	134,774	(129,607)
Debt Service:			
Principal Retirement	5,573	3,986	1,587
Interest & Fiscal Charges	1,430	3,074	(1,644)
Other Expenditures	158,875	156,514	2,361
Total Expenditures	\$5,803,597	\$5,398,404	\$405,193

General Fund Expenditures totaled \$5,803,597 for 1998, which was a 7.51% increase over the 1997 total expenditures of \$5,398,404. This increase was largely due to an increase of approximately \$380,000 in the cost of feeding inmates at the Correctional Center.

SPECIAL REVENUE FUNDS

Revenues	Special Revenue	Special Revenue	Special Revenue
Ad Valorem Taxes	\$10,509,312	\$10,044,200	\$465,112
Sales Taxes	16,474,958	16,699,619	(224,661)
Other Taxes, Penalties & Interest	49,694	44,317	5,377
Licenses & Permits	1,259,027	1,196,113	62,914
Intergovernmental Revenues	10,771,588	11,358,203	(586,615)
Charges for Services	1,385,780	1,663,984	(278,204)
Fines & Forfeitures	832,393	1,037,442	(205,049)
Investment Income	4,832,950	3,739,425	1,093,525
Gaming Revenues	6,585,766	5,334,980	1,250,786
Sale of Assets	177,734	17,059	160,675
Miscellaneous Revenues	662,752	706,506	(43,754)
Total Revenues	\$53,541,954	\$51,841,848	\$1,700,106

Special Revenue Fund revenues totaled \$53,541,954 for 1998, which was a 3.28% increase as compared to the 1997 total revenues of \$51,841,848.

Expenditures	Special Revenue	Special Revenue	Special Revenue
Judicial	\$2,762,711	\$2,676,224	\$86,487
Finance & Administration	1,464,956	1,389,821	75,135
Other General Government	52,069	49,626	2,443
Public Safety	3,762,824	3,374,931	387,893
Public Works	12,515,166	13,269,338	(754,172)
Health & Welfare	7,350,252	7,270,867	79,385
Culture & Recreation	409,533	394,023	15,510
Economic Development &	3,255,282	2,907,846	347,436
Capital Outlay	5,812,199	6,619,229	(807,030)
Other Expenditures	70,917	21,221	49,696
Total Expenditures	\$37,455,909	\$37,973,126	(\$517,217)

Members of the Police Jury

June 30, 1999

Page Eleven

Special Revenue Fund expenditures totaled \$37,455,909 in 1998 which reflected a 1.36% decrease as compared to the 1997 total expenditures of \$37,973,126. This decrease was largely due to a \$694,691 decrease in Public Works road maintenance expenditures in 1998 and a \$562,791 decrease in Public Works Capital Outlay expenditures in 1998.

Capital Projects Funds

Expenditures for capital outlay in 1998 totaled \$9,986,685 compared to \$10,446,163 in 1997. Included in these expenditures were \$685,076 of Courthouse Complex renovation costs, \$1,272,328 of construction costs on the new Public Works Maintenance Facility, and \$7,391,339 to fund 1992 Sales Tax road improvements.

Debt Administration

At December 31, the Calcasieu Parish Police Jury had \$15,082,356 of general obligation and revenue bonds outstanding. The District 4A Revenue bonds represent \$15,060,000 of the above outstanding debt.

Internal Service Funds

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

Fiduciary Fund-Type Agency Funds

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

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

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

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

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

Cash Management and Investments

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

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

Risk Management

The Police Jury became self-insured with regard to workmen's compensation in August, 1991. All liability claims have been accrued at December 31, 1998. An aggressive safety program has reduced the number of severity of workmen's compensation claims.

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

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

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

The Parish decided to establish a partially self-insured liability/property insurance program, with a \$25,000 deductible per occurrence and a maximum aggregate deductible of \$150,000 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, 1998, and a copy of the auditor's opinion is included in this report. However, the Parish's Division of Finance remains responsible for the accuracy and fair representation of the financial statements and schedules contained in this report.

Federal funds received by the Parish are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. The results of this examination for the fiscal year ended December 31, 1998, 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, 1997. 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 seven consecutive years (*fiscal years ended December 31, 1991, through December 31, 1997*). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

Acknowledgements

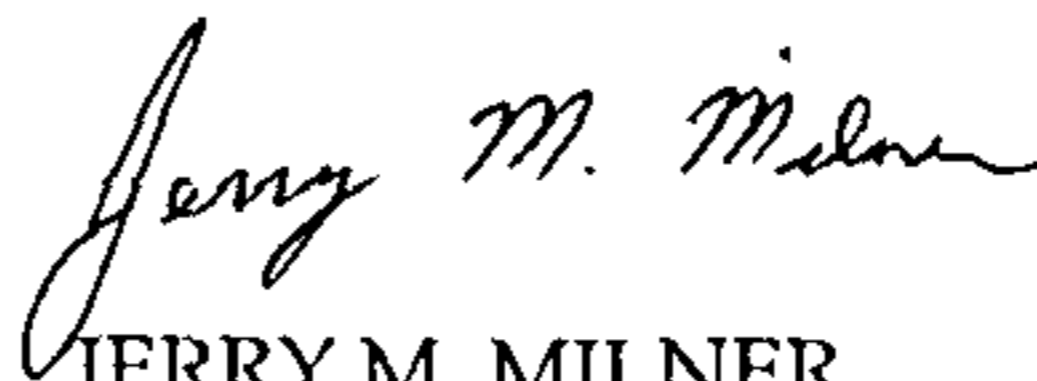
The preparation of the comprehensive annual financial report on a timely basis was made possible by dedicated services of the Division of Finance and the Office of the Administrator, along with our independent auditor, Gus Schram & Company, Ltd.

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

Sincerely,



S. MARK McMURRY
Parish Administrator



JERRY M. MILNER
Director of Finance

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, 1997

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



Douglas R. Ellaworth
President

Jeffrey L. Esser
Executive Director

PEOPLE OF CALCASIEU PARISH

Population 178,654 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

& ex-officio Secretary-Treasurer

Legal Counsel

ADMINISTRATIVE & SPECIAL SERVICES

DIVISION OF ENGINEERING & PUBLIC WORKS

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

DIVISION OF PLANNING & DEVELOPMENT

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

DIVISION OF FINANCE

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

Office of Community Services

- Health Services
- Elderly Services
- Children and Adolescent Programs
- Low Income Assistance

Human Resources Department

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

Job Training Office

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

Office of Emergency & Risk Management

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

Facility Management Department

- Building & Grounds Maintenance
- Building Leasing
- Creative Services

Office of Records Management

- Official Publications
- Board Monitoring

ORGANIZATIONAL CHART

November, 1998

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 1998

<u>Title</u>	<u>Name</u>
Police Jury President	Sandra J. Treme
Police Jury Vice President	George Heard
Police Juror	Gene Garrett
Police Juror	Calvin Collins
Police Juror	Elizabeth C. Griffin
Police Juror	Luvertha A. August
Police Juror	Charles S. Mackey, D.D.S.
Police Juror	Paul Rainwater
Police Juror	Dana Jackson
Police Juror	Al Burguieres
Police Juror	Algie Breaux
Police Juror	Larry Currie
Police Juror	Francis Andrepont
Police Juror	David Abshire
Police Juror	Dale Bayard
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers



INDEPENDENT AUDITORS' REPORT

Mr. David Abshire, 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, 1998, as listed in the table of contents as Exhibits 1 through 9. These general purpose financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Note I (A). Those statements account for 80.55% of total assets, 79.15% of total revenues of governmental funds, and 99.05% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 1998, and for the year then ended. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely upon reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Police Jury as of December 31, 1998, 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.

As discussed in Note III (A), effective January 1, 1998, the Police Jury adopted Governmental Accounting Standards Board Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.

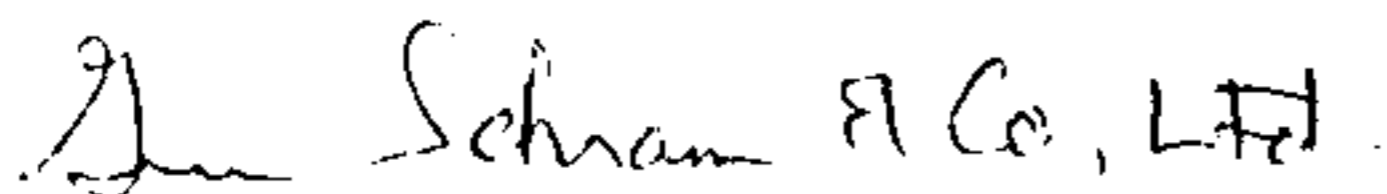
In accordance with Government Auditing Standards, we have also issued a report dated June 28, 1999 on our consideration of the Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As disclosed in Note I (A), certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$274,159. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

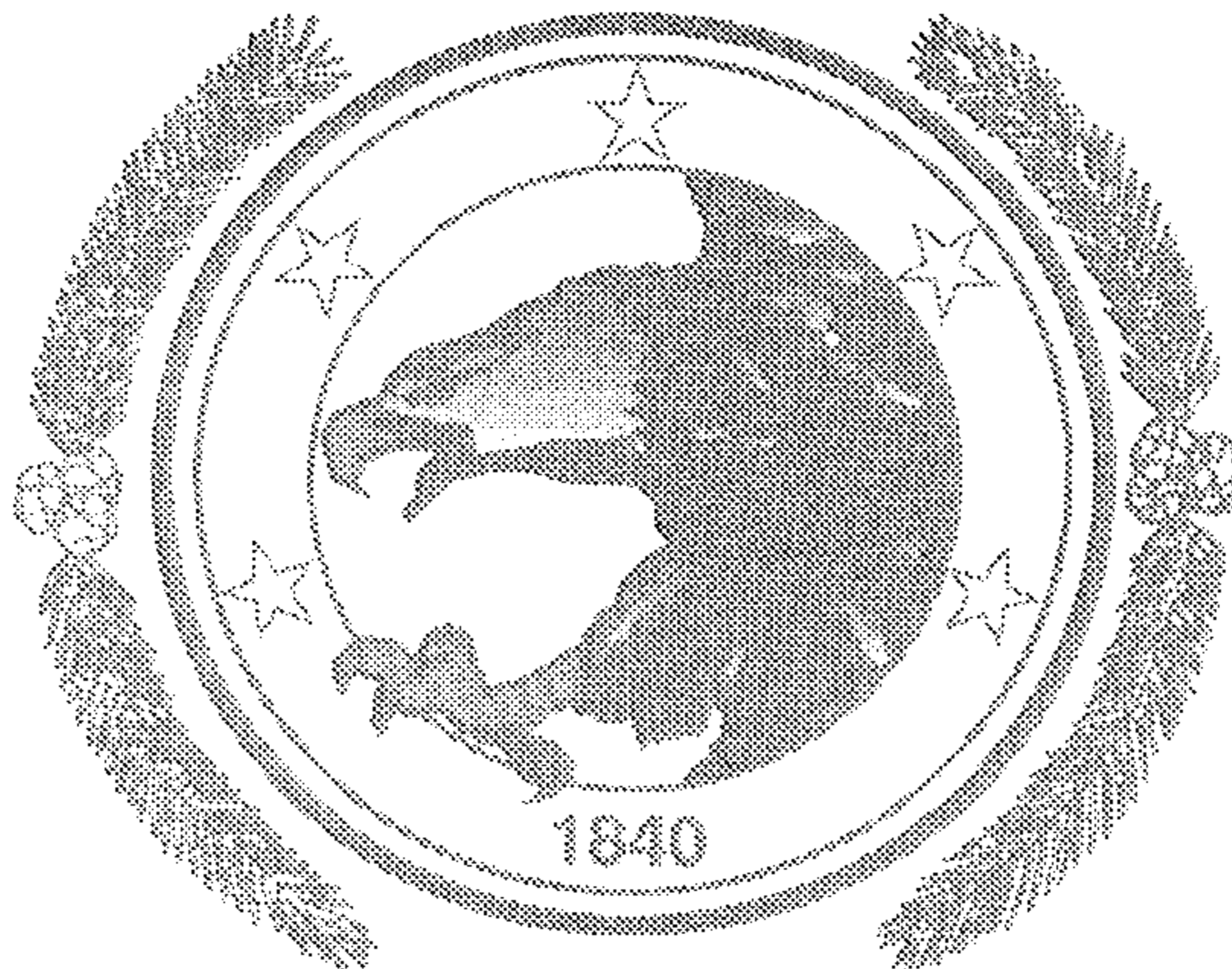
Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules for the year ended December 31, 1998 and the individual fund financial statements for the year ended December 31, 1997, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 1997 and 1998, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The Year 2000 supplementary information on page 89 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that the Police Jury or its component units are or will become Year 2000 compliant, that the Police Jury's or its component units' Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Police Jury or its component units do business are or will become Year 2000 compliant.

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



Lake Charles, Louisiana
June 28, 1999



CALCASIEU PARISH POLICE JURY

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

December 31, 1998

	Governmental Fund Types						Proprietary		Fiduciary		Account Groups			Totals	Component Units
	General	Special Revenue	Debt Service	Capital Projects	Internal		Agency Funds	General	Fixed Assets	Long-Term Debt	Primary Government (Memorandum only)				
					Fund Type	Service Funds					General	Memorandum only			
Assets and other debits															
Assets:															
Cash and cash equivalents	\$ 422,000	3,599,720	188,360	532,497	165,208	94,763	-	-	-	-	5,002,548	-	46,764,514		
Investments	10,235,487	75,702,316	-	7,791,560	6,311,890	140,234	-	-	-	-	100,181,487	-	52,370,496		
Receivables (net of allowances for uncollectibles):															
Taxes	5,243,893	11,418,573	-	892,993	-	809,995	-	-	-	-	18,365,454	-	17,495,530		
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	8,284,950		
Special assessments	155,118	-	353,135	-	-	-	-	-	-	-	508,253	-	118,636		
Other	-	-	-	-	-	-	-	-	-	-	-	-	1,170,312		
Mortgage loans	-	-	-	-	-	-	-	-	-	-	-	-	12,543,523		
Interest receivable	90,073	635,307	-	73,505	53,224	1,074	-	-	-	-	853,183	-	716,366		
Prepaid items	-	-	-	-	58,096	-	-	-	-	-	58,096	-	247,857		
Due from other governmental units	88,693	771,427	-	31,616	-	-	-	-	-	-	891,736	-	1,054,948		
Due from other funds	645,477	-	-	100,000	-	-	-	-	-	-	745,477	-	-		
Due from component units	137,038	-	-	-	1,100	-	-	-	-	-	138,138	-	-		
Due from primary government	-	-	-	-	-	-	-	-	-	-	-	-	44,237		
Advances to other funds	161,606	-	-	-	-	-	-	-	-	-	161,606	-	-		
Notes receivable	247,954	-	-	-	-	-	-	-	-	-	247,954	-	-		
Other receivables	126	433,912	-	-	-	83,605	-	-	-	-	517,643	-	-		
Deferred charges	-	45,000	-	-	-	-	-	-	-	-	45,000	-	19,845		
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	-	1,258,560		
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	892,690		
Restricted assets:															
Cash and cash equivalents	-	-	91,148	269,063	-	-	-	-	-	-	360,211	-	8,116,344		
Other restricted assets	-	-	1,563,983	2,469,191	-	-	-	-	-	-	4,033,174	-	17,320,238		
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	-	-	-	-	79,424,354	-	-	79,424,354	-	155,980,698		
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	43,859		
Other debits:															
Amount available in debt service funds	-	-	-	-	-	-	-	-	1,721,206	-	1,721,206	-	4,849,227		
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	14,252,829	-	14,252,829	-	26,532,263		
Total assets and other debits	\$ 17,427,465	92,606,255	2,196,626	12,160,425	6,589,518	1,129,671	-	79,424,354	-	-	227,508,349	-	355,825,093		

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$	289,477	1,298,817	-	638,140	36,919	-	2,263,353	2,098,644
Payroll taxes	-	-	-	-	-	-	-	-	29,839
Accrued interest payable	-	-	-	-	-	-	-	-	1,064,997
Accrued liabilities	24,872	220,269	-	-	465	-	-	245,606	890,034
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	50,425
Due to other governmental units	-	-	1,203,253	-	-	-	1,129,671	2,332,924	3,357,060
Due to other funds	-	-	145,477	-	-	600,000	-	745,477	-
Due to primary government	-	-	-	-	-	-	-	-	133,150
Due to component units	-	-	65,524	-	-	-	-	80,860	-
Advances from other funds	-	-	161,606	-	-	-	-	161,606	-
Deferred revenues	5,583,143	10,746,605	-	-	-	-	-	16,628,226	8,793,291
Notes payable	-	-	-	-	-	-	-	-	665,000
Liability for self-insurance funds short-term	-	-	-	-	-	798,959	-	798,959	378,908
Liability for self-insurance funds long-term	-	-	-	-	-	346,500	-	346,500	-
Capital lease	-	-	-	-	-	-	-	-	1,306,389
Retainage payable	-	-	242,206	-	498,939	-	-	741,145	65,830
Enterprise zone rebate liability	-	-	686,828	-	-	-	-	686,828	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	489,343
General obligation bonds payable	-	-	-	-	-	-	-	22,356	21,787,985
Revenue bonds payable	-	-	-	-	-	-	22,356	15,060,000	85,852,685
Special assessment debt	-	-	-	-	-	-	451,449	451,449	21,200
Compensated absences payable	-	-	-	-	-	-	440,230	440,230	700,241
Other liabilities	2,000	20,060	-	-	-	-	22,060	22,060	3,603,107
Total liabilities	\$ 5,899,492	14,629,039	475,420	1,137,079	1,782,843	1,129,671	15,974,035	41,027,579	131,288,128
Equity and other credits:									
Investment in general fixed assets	-	-	-	-	-	-	79,424,354	79,424,354	95,954,413
Contributed capital	-	-	-	-	1,098,026	-	-	1,098,026	22,104,645
Retained earnings:	-	-	-	-	-	-	-	-	8,529,123
Reserved	-	-	-	-	3,708,649	-	-	3,708,649	46,750,507
Unreserved	-	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	-	-	-	-	9,078,687
Reserved for debt service	-	-	1,721,206	-	-	-	-	1,721,206	4,091,476
Reserved for prepaid items	-	-	-	-	-	-	-	-	169,172
Reserved for encumbrances	-	2,074,241	-	1,787,142	-	-	-	3,861,383	-
Reserved for advances	161,606	-	-	-	-	-	-	161,606	-
Unreserved:	-	-	-	-	-	-	-	-	-
Designated for special purposes	-	-	-	-	-	-	-	-	7,600,425
Undesignated	11,366,367	19,378,894	-	9,236,204	-	-	-	19,378,894	30,258,517
Total equity and other credits	11,527,973	56,524,081	-	11,023,346	4,806,675	-	-	77,126,652	224,536,965
Total liabilities, equity and other credits	\$ 17,427,465	92,606,255	2,196,626	12,160,425	6,589,518	1,129,671	15,974,035	227,508,349	355,825,093

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

CALCASIEU PARISH POLICE JURY

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances

All Governmental Fund Types and Discretely Presented Component Units

For the fiscal year ended December 31, 1998

						Totals		Component Units
	General	Special Revenue	Debt Service	Capital Projects	Primary Government (Memorandum Only)			
Revenues:								
Taxes:								
Ad valorem	\$ 5,500,211	10,509,312	-	-	-	16,009,523	27,903,031	
Sales	-	16,474,958	-	10,224,381	-	26,699,339	7,193,397	
Other taxes, penalties and interest	249,925	49,694	-	-	-	299,619	123,126	
Special assessments levied	89,759	-	99,327	41,741	-	230,827	50,553	
Licenses and permits	-	1,259,027	-	-	-	1,259,027	54,179	
Intergovernmental revenues	1,374,861	10,771,588	-	176,548	-	12,322,997	6,052,597	
Charges for services	9,936	1,385,780	-	-	-	1,395,716	14,064,217	
Fines and forfeitures	194,108	832,393	-	-	-	1,026,501	1,183,469	
Interest received on assessments	4,424	-	37,084	-	-	41,508	6,436	
Investment income	896,644	4,832,950	7,801	734,562	-	6,471,957	2,726,956	
Gaming revenues	-	6,585,766	-	-	-	6,585,766	-	
Sale of assets	-	177,734	-	-	-	177,734	-	
Miscellaneous revenues	347,953	662,752	-	79,065	-	1,089,770	2,636,908	
Total revenues	8,667,821	53,541,954	144,212	11,256,297	-	73,610,284	61,994,869	
Expenditures								
Current:								
Legislative	314,724	-	-	-	-	314,724	-	
Judicial	342,110	2,762,711	-	-	-	3,104,821	1,692,590	
Elections	200,857	-	-	-	-	200,857	-	
Finance and administrative	-	1,464,956	1,711	-	-	1,466,667	-	
Other general government	2,479,905	52,069	-	-	-	2,531,974	9,278,310	
Public safety	2,147,888	3,762,824	-	-	-	5,910,712	25,693,138	
Public works	-	12,515,166	-	661,094	-	13,176,260	2,762,825	

Health and welfare	36,045	7,350,252	-	-	7,386,297	116,265
Culture and recreation	-	409,533	-	-	409,533	8,707,778
Economic development and assistance	111,023	3,255,282	-	-	3,366,305	-
Capital outlay	5,167	5,812,199	-	9,986,685	15,804,051	11,410,190
Debt service:						
Principal retirement	5,573	-	3,832,105	-	3,837,678	4,363,579
Interest and fiscal charges	1,430	-	819,790	-	821,220	1,884,268
Other expenditures	158,875	70,917	-	215	230,007	-
Total expenditures	5,803,597	37,455,909	4,653,606	10,647,994	58,561,106	65,908,943
Excess (deficiency) of revenues over (under) expenditures	2,864,224	16,086,045	(4,509,394)	608,303	15,049,178	(3,914,074)
Other financing sources (uses):						
Operating transfers in	10,000	3,321,710	4,571,695	1,864,437	9,767,842	111,887
Operating transfers out	(2,313,215)	(3,488,851)	-	(4,570,297)	(10,372,363)	-
Operating transfers from component units	-	134,000	-	-	134,000	-
Operating transfers to component units	(259,385)	(2,148,305)	-	-	(2,407,690)	-
Operating transfer from primary government	-	-	-	-	-	2,407,690
Operating transfer to primary government	-	-	-	-	-	(134,000)
Proceeds from capital lease	-	-	-	-	-	329,850
Bond proceeds	-	-	-	-	-	1,215,000
Proceeds of refunding bonds	-	-	-	-	-	3,945,000
Payment to refunded bond holders	-	-	-	-	-	(3,945,000)
Special assessment bond proceeds	-	-	-	245,749	245,749	-
Total other financing sources (uses)	(2,562,600)	(2,181,446)	4,571,695	(2,460,111)	(2,632,462)	3,930,427
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	301,624	13,904,599	62,301	(1,851,808)	12,416,716	16,353
Fund balance at beginning of year	11,226,349	64,066,521	1,661,131	12,879,024	89,833,025	51,343,549
Prior period adjustment	-	-	-	-	-	(161,625)
Residual equity transfer	-	6,096	(2,226)	(3,870)	-	-
Fund balance at end of year	\$ 11,527,973	77,977,216	1,721,206	11,023,346	102,249,741	51,198,277

CALCASIEU PARISH POLICE JURY

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

Budget and Actual

General Fund, Special Revenue, and Debt Service Fund Types

For the fiscal year ended December 31, 1998

	General Fund			Special Revenue Funds			Debt Service Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:									
Taxes:									
Ad valorem	\$ 5,298,030	5,382,567	84,537	10,102,387	10,252,812	150,425	-	-	-
Sales	-	-	-	16,157,249	16,458,949	301,700	-	-	-
Other taxes, penalties and interest	241,000	262,070	21,070	45,000	49,694	4,694	-	-	-
Licenses and permits	-	-	-	1,152,700	1,259,027	106,327	-	-	-
Intergovernmental revenues	1,121,322	1,323,593	202,271	9,510,896	10,215,311	704,415	-	-	-
Charges for services	108,000	109,297	1,297	1,381,840	1,426,355	44,515	-	-	-
Fines and forfeitures	155,000	194,108	39,108	777,000	832,458	55,458	-	-	-
Interest earned on investments	600,000	896,644	296,644	2,254,935	4,770,987	2,516,052	5,000	1,504	(3,496)
Gaming revenue	-	-	-	4,975,000	6,543,838	1,568,838	-	-	-
Sale of assets	10,000	-	(10,000)	-	177,734	177,734	-	-	-
Miscellaneous revenues	330,650	347,953	17,303	587,320	662,348	75,028	-	-	-
Total revenues	7,864,002	8,516,232	652,230	46,944,327	52,649,513	5,705,186	5,000	1,504	(3,496)
Expenditures									
Current:									
Legislative	360,049	314,616	45,433	-	-	-	-	-	-
Judicial	780,164	620,968	159,196	1,938,271	1,827,337	110,934	-	-	-
Elections	174,181	144,273	29,908	-	-	-	-	-	-
Finance and administrative	-	-	-	1,583,221	1,451,791	131,430	-	-	-
Other general government	2,368,058	2,348,921	19,137	5	4	1	-	-	-
Public safety	2,338,699	2,181,392	157,307	4,148,339	3,616,841	531,498	-	-	-
Public works	-	-	-	17,325,126	12,775,788	4,549,338	-	-	-
Health and welfare	25,000	39,367	(14,367)	7,535,986	7,299,986	236,000	-	-	-
Culture and recreation	-	-	-	456,463	408,660	47,803	-	-	-

Economic development and assistance	138,817	110,535	28,282	3,250,609	3,192,310	58,299	-	-
Capital outlay	-	-	-	13,950,207	6,391,682	7,558,525	-	-
Debt service:								
Principal retirement	4,377	4,377	-	-	-	-	3,770,000	-
Interest and fiscal charges	1,053	1,430	(377)	-	-	-	1,091,500	290,892
Other expenditures	176,157	156,075	20,082	137,000	116,625	20,375	-	-
Total expenditures	6,366,555	5,921,954	444,601	50,325,227	37,081,024	13,244,203	4,861,500	290,892
Excess (deficiency) of revenues over (under) expenditures	1,497,447	2,594,278	1,096,831	(3,380,900)	15,568,489	18,949,389	(4,856,500)	287,396
Other financing sources (uses):								
Operating transfers in	10,000	10,000	-	3,294,001	3,321,710	27,709	4,861,500	4,565,667
Operating transfers out	(1,651,216)	(2,073,779)	(422,563)	(7,119,386)	(3,488,851)	3,630,535	-	(295,833)
Operating transfers from component units	-	(70,910)	(70,910)	(130,000)	(116,000)	14,000	-	-
Operating transfers to component units	-	-	-	(1,710,543)	(1,981,272)	(270,729)	-	-
Total other financing sources (uses)	(1,641,216)	(2,134,689)	(493,473)	(5,665,928)	(2,264,413)	3,401,515	4,861,500	(295,833)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(143,769)	459,589	603,358	(9,046,828)	13,304,076	22,350,904	5,000	(3,437)
Fund balance at beginning of year	11,535,862	11,535,862	-	66,784,446	66,784,446	-	1,658,488	-
Residual equity transfer	-	-	-	-	6,096	6,096	-	-
Fund balance at end of year	\$ 11,392,093	11,995,451	603,358	57,737,618	80,094,618	22,357,000	1,663,488	(8,437)

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

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

	Internal	Totals		Component Units
	Service Funds	Primary Government (Memorandum Only)		
Operating revenues:				
Charges for services	\$ -	-	-	40,087,818
Investment income	-	-	-	1,478,463
Mortgage loans interest income	-	-	-	1,309,890
Mortgage-backed securities interest income	-	-	-	681,834
Premiums	4,001,754	4,001,754		2,801,654
Gain on disposal of foreclosed assets	-	-	-	20,210
Miscellaneous revenues	-	-	-	1,195,040
Total operating revenues	4,001,754	4,001,754	4,001,754	47,574,909
Operating expenses:				
Personal services	-	-	-	19,825,929
Materials and supplies	-	-	-	2,605,873
Repairs and maintenance	-	-	-	1,039,406
General and administrative	400,266	400,266		11,149,147
Depreciation and amortization	-	-	-	3,659,815
Mortgage servicing fees	-	-	-	63,372
Mortgage insurance	-	-	-	35,570
Bond Interest	-	-	-	2,729,032
Provision for bad debt	-	-	-	2,559,670
Premium payments	895,614	895,614		622,149
Benefit payments	2,581,336	2,581,336		1,135,319
Other operating expenses	546	546		-
Total operating expenses	3,877,762	3,877,762	3,877,762	45,425,282

Operating income (loss)	<u>123,992</u>	<u>123,992</u>	<u>2,149,627</u>
Nonoperating revenues (expenses):			
Ad valorem taxes	-	-	1,129,404
Intergovernmental revenues	-	-	59,770
Investment income	442,115	442,115	1,759,522
Interest expense	-	-	(1,433,036)
Gain (loss) on sale of investments	-	-	3,205
Miscellaneous revenue	-	-	424,464
Other expenses	-	-	(3,211)
Total nonoperating revenues (expenses)	<u>442,115</u>	<u>442,115</u>	<u>1,940,118</u>
Net income (loss) before operating transfers	566,107	566,107	4,089,745
Operating transfers:			
Operating transfers in	604,521	604,521	-
Operating transfers out	-	-	(111,887)
Operating transfers to component units	-	-	-
Total operating transfers	<u>604,521</u>	<u>604,521</u>	<u>(111,887)</u>
Net income (loss)	1,170,628	1,170,628	3,977,858
Amortization of contributed capital			
	-	-	119,500
Increase (decrease) in retained earnings	1,170,628	1,170,628	4,097,358
Retained earnings at beginning of year	2,400,767	2,400,767	51,182,272
Prior period adjustment	<u>137,254</u>	<u>137,254</u>	-
Retained earnings at end of year	<u>\$ 3,708,649</u>	<u>3,708,649</u>	<u>55,279,630</u>

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

CALCASIEU PARISH POLICE JURY

Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units

For the fiscal year ended December 31, 1998

	Internal Service Funds	Totals Primary Government (Memorandum Only)	Component Units
Cash flows from operating activities:			
Operating income (loss)	\$ 123,992	123,992	2,149,627
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	3,575,874
Miscellaneous revenues	-	-	32,276
Provision for bad debt	-	-	580,111
(Gain) loss on disposal of foreclosed assets	-	-	(20,210)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	(759,853)
(Increase) decrease in other assets	-	-	(49,334)
(Increase) decrease in other receivables	37,880	37,880	-
(Increase) decrease in inventory	-	-	(11,285)
(Increase) decrease in accrued interest receivable	-	-	(131,803)
(Increase) decrease in prepaid expense	15,067	15,067	42,998
(Increase) decrease in due from component units	(1,100)	(1,100)	-
(Increase) decrease in mortgage loans receivable	-	-	2,640,980
Increase (decrease) in customer deposits	-	-	45,057
Increase (decrease) in accounts payable and other accrued expenses	(752,559)	(752,559)	(1,040,446)
Increase (decrease) in due to other funds	600,000	600,000	-
Increase (decrease) in other liabilities	-	-	(6,444)
Increase (decrease) in due to primary government	-	-	(1,140)
Increase (decrease) in liability for self-insurance claims	(460,686)	(460,686)	-
Increase (decrease) in accrued compensation	123	123	(294)
Total adjustments	(561,275)	(561,275)	4,896,487
Net cash (used) provided by operating activities	(437,283)	(437,283)	7,046,114
Cash flows from investing activities:			
Purchase of investments	(13,080,105)	(13,080,105)	(26,538,807)
Proceeds from maturities of investments	12,327,690	12,327,690	12,366,160
Investment income	418,770	418,770	1,916,316
Net cash (used) provided in investing activities	(333,645)	(333,645)	(12,256,331)

Cash flows from capital and related financing activities:			
Capital expenditures	-	-	(4,259,779)
Principal payments on bonds and certificates of indebtedness	-	-	(11,884,967)
Interest payments on bonds and certificates of indebtedness	-	-	(1,386,258)
Ad valorem taxes received	-	-	508,098
Bond proceeds	-	-	29,477,314
Bond issue costs	-	-	(317,402)
Principal payments under capital lease	-	-	(333,595)
Receipt of capital contribution	-	-	146,905
Proceeds from sale of assets	-	-	3,205
Proceeds from grant	-	-	35,000
Other transactions from capital related activities	-	-	248,864
	-	-	<u>12,237,385</u>
Net cash flows (used) provided by capital and related financing activities	-	-	<u>12,237,385</u>
Cash flows from noncapital activities:			
Ad valorem taxes received	-	-	638,163
Intergovernmental revenues	-	-	20,106
Operating transfers in	604,521	604,521	-
Transfers/advances for noncapital activities	-	-	63,341
	<u>604,521</u>	<u>604,521</u>	<u>721,610</u>
Net cash flows (used) provided by noncapital activities	<u>(166,407)</u>	<u>(166,407)</u>	<u>7,748,778</u>
Net increase (decrease) in cash and cash equivalents	<u>331,615</u>	<u>331,615</u>	<u>13,080,871</u>
Cash and cash equivalents at beginning of year	165,208	165,208	20,829,649
Cash and cash equivalents at end of year	-	-	<u>15,843,923</u>
Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet	\$ <u>165,208</u>	\$ <u>165,208</u>	\$ <u>36,673,572</u>

Discretely Presented Component Units Supplementary Disclosure:

- (1) The Airport Authority contributed \$630,415 of land improvements and fixed assets as capital into the proprietary fund, while Waterworks District 5 of Ward 3 had contributed capital of \$125,865 related to water system improvements.
- (2) The cash and cash equivalents reported on this combining statement include only funds reported as Proprietary Fund Types. Cash and cash equivalents for Governmental and Fiduciary Fund Types in the amount of \$18,207,286 are combined with the \$36,673,572 reported above for a total component unit cash and cash equivalents of \$54,880,858.
- (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$22,500; Waterworks District 3 of Wards 3 & 8, \$127,315; Waterworks District 4 of Ward 4, \$46,721; Waterworks District 11 of Wards 4 & 7, \$91,935; and Calcasieu Parish Public Trust Authority, \$2,697,408.

Interest for other component units are disclosed on the face of the statement.

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

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types								
	Parish	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6
Assets and other debits									
Assets:									
Cash and cash equivalents	\$ 72,992	37,833	32,349	68,751	11,889	11,679	27,321	16,648	30,316
Investments	3,060,630	167,577	-	1,072,164	373,907	285,681	52,674	37,579	222,788
Receivables (net of allowances for uncollectibles):									
Taxes	4,017,087	277,338	57,915	714,456	360,644	181,461	65,070	48,433	223,809
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	28,041	1,382	-	12,899	3,003	2,422	381	346	1,761
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	10,000	-	-	-	-
Due from primary government	-	-	28,901	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	12,074,835	1,547,362	516,168	929,613	1,205,828	196,978	761,727	197,371	2,443,719
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	1,898,914	66,269	-	129,199	122,192	-	62,000	-	118,095
Amount to be provided for retirement of general long-term debt	7,936,809	426,731	985	470,801	83,013	-	193,000	73,984	687,100
Total assets and other debits	\$ 29,089,308	2,524,492	636,318	3,397,883	2,170,476	678,221	1,162,173	374,361	3,727,588

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$ 104,653	21,367	29,576	2,771	15,903	-	1,262	936	2,865
Payroll taxes	-	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued liabilities	32,658	1,959	214	251	2,627	-	-	-	1,608
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-
Due to primary government	844	-	-	-	-	-	16,835	-	-
Deferred revenues	4,165,563	294,719	59,954	781,530	403,574	183,293	65,832	48,695	224,953
Notes payable	-	-	-	-	-	-	-	-	-
Liability for self-insurance funds	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	73,984	-
Retainage payable	-	-	4,307	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-
General obligation bonds payable	9,705,000	493,000	-	600,000	205,000	-	255,000	-	803,000
Revenue bonds payable	-	-	-	-	-	-	-	-	-
Special assessment debt	-	-	-	-	-	-	-	-	-
Compensated absences payable	130,723	-	985	-	205	-	-	-	2,195
Other liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	14,139,441	811,045	95,036	1,384,552	627,309	183,293	338,929	123,615	1,034,621
Equity and other credits:									
Investment in general fixed assets	12,074,835	1,547,362	516,168	929,613	1,205,828	196,978	761,727	197,371	2,443,719
Contributed capital	-	-	-	-	-	-	-	-	-
Retained earnings:	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	-	-	-	-
Reserved for restricted purposes	27,401	-	-	11,934	-	-	-	-	-
Reserved for debt service	1,898,914	66,269	-	129,199	122,192	-	62,000	-	118,095
Reserved for prepaid items	-	-	-	-	-	-	-	-	-
Unreserved:	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Undesignated	948,717	99,816	25,114	942,585	215,147	297,950	(483)	53,375	131,153
Total equity and other credits	14,949,867	1,713,447	541,282	2,013,331	1,543,167	494,928	823,244	250,746	2,692,967
Total liabilities, equity and other credits	\$ 29,089,308	2,524,492	636,318	3,397,883	2,170,476	678,221	1,162,173	374,361	3,727,588

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types									
	Fire Protection District		Gravity Drainage District							
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	
Assets and other debits										
Assets:										
Cash and cash equivalents	\$ 1,355,615	16,332	10,075	8,475	3,436,431	3,794,272	4,634	6,094	31,511	
Investments	-	184,068	216,730	81,479	1,500,100	-	173,754	242,232	116,062	
Receivables (net of allowances for uncollectibles):										
Taxes	292,448	226,272	152,777	103,450	1,520,259	1,716,961	224,327	150,163	194,894	
Accounts	-	-	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Mortgage loans	-	-	-	-	-	-	-	-	-	
Interest receivable	910	1,409	1,816	692	-	4,787	1,495	1,923	1,079	
Prepaid items	-	-	-	-	-	10,989	-	-	-	
Due from other governmental units	3,141	642	-	4,345	145,299	174,933	-	-	-	
Due from primary government	-	-	-	-	-	-	-	-	-	
Deferred charge	-	-	-	-	-	-	-	-	-	
Deferred financing costs	-	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	
Other restricted assets	-	-	-	-	-	-	-	-	-	
Fixed assets (net, where applicable, of accumulated depreciation)	1,095,476	839,886	245,800	152,916	9,924,971	1,276,219	362,675	343,713	320,981	
Other assets	-	-	-	-	-	-	-	-	-	
Other debits:										
Amount available in debt service funds	121,040	112,934	-	-	-	-	-	-	-	
Amount to be provided for retirement of general long-term debt	1,003,960	332,066	928	1,553	-	-	8,769	688	57,087	
Total assets and other debits	\$ 3,872,590	1,713,609	628,126	352,910	16,527,060	6,978,161	775,654	744,813	721,614	

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	4,537	3,444	12,157	887	26,816	300,400	627	13,386	1,724
Payroll taxes		669	-	-	-	-	1,035	-	-	-
Accrued interest payable		-	-	-	-	-	-	-	-	-
Accrued liabilities		-	507	1,746	828	52,671	19,958	2,050	663	1,250
Deductions from ad valorem taxes receivable - retirement system		9,434	-	-	-	-	24,914	-	-	-
Due to other governmental units		-	-	-	-	-	-	-	-	-
Due to primary government		-	-	-	-	-	-	-	-	-
Deferred revenues		-	244,238	162,353	107,093	26,810	-	225,673	170,977	213,097
Notes payable		-	-	-	-	-	-	-	-	-
Liability for self-insurance funds		-	-	-	-	-	-	-	-	-
Capital lease		-	-	-	-	-	-	-	-	55,816
Retainage payable		-	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-	-
General obligation bonds payable		1,125,000	445,000	-	-	-	-	-	-	-
Revenue bonds payable		-	-	-	-	-	-	-	-	-
Special assessment debt		-	-	-	-	-	-	-	-	-
Compensated absences payable		-	-	928	1,553	-	2,938	8,769	688	1,271
Other liabilities		-	-	-	-	-	-	-	-	-
Total liabilities		1,139,640	693,189	177,184	110,361	106,297	349,245	237,119	185,714	273,158
Equity and other credits:										
Investment in general fixed assets		1,095,476	839,886	245,800	152,916	9,708,371	1,276,219	362,675	343,713	320,981
Contributed capital		-	-	-	-	216,600	-	-	-	-
Retained earnings:		-	-	-	-	-	-	-	-	-
Reserved		-	-	-	-	-	-	-	-	-
Unreserved		-	-	-	-	-	-	-	-	-
Fund balances:		-	-	-	-	-	-	-	-	-
Reserved for restricted purposes		1,081,877	11,584	-	-	-	467,714	-	-	-
Reserved for debt service		234,176	112,934	-	-	-	-	-	-	-
Reserved for prepaid items		-	-	-	-	-	10,989	-	-	-
Unreserved:		-	-	-	-	6,495,792	-	-	-	-
Designated		-	-	-	-	-	-	-	-	-
Undesignated		321,421	56,016	205,142	89,633	-	4,873,994	175,860	215,386	127,475
Total equity and other credits		2,732,950	1,020,420	450,942	242,549	16,420,763	6,628,916	538,535	559,099	448,456
Total liabilities, equity and other credits		\$ 3,872,590	1,713,609	628,126	352,910	16,527,060	6,978,161	775,654	744,813	721,614

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types									
	Recreation			Community Center and Playground District						
	District No. 1 of Ward 3	District No. 1 of Ward 4	District No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 2 of Ward 4	No. 5 of Ward 5	No. 1 of Ward 6		
Assets and other debits										
Assets:										
Cash and cash equivalents	\$ 351,103	42,822	13,695	70,586	251	1,527,361	5,030	47,523		
Investments	1,001,932	-	-	-	-	-	-	98,218		
Receivables (net of allowances for uncollectibles):										
Taxes	-	-	-	100,528	-	3,421,668	-	72,771		
Accounts	-	-	-	-	-	-	-	-		
Special assessments	-	-	-	-	-	-	-	-		
Other	400	-	-	-	-	-	-	-		
Mortgage loans	-	-	-	-	-	-	-	-		
Interest receivable	8,424	7,141	-	-	-	-	-	2,582		
Prepaid items	-	-	-	-	-	-	-	-		
Due from other governmental units	-	-	-	-	-	78,453	-	-		
Due from primary government	-	-	-	-	-	-	-	-		
Deferred charge	-	-	-	-	-	-	-	-		
Deferred financing costs	-	-	-	-	-	-	-	-		
Inventory	-	-	-	-	-	39,453	-	-		
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-		
Other restricted assets	-	-	-	-	-	-	-	-		
Fixed assets (net, where applicable, of accumulated depreciation)	2,158,818	61,990	-	840,383	10,966	20,774,069	14,474	528,657		
Other assets	-	-	-	-	-	-	-	-		
Other debits:										
Amount available in debt service funds	11,984	-	-	-	-	1,092,783	-	-		
Amount to be provided for retirement of general long-term debt	770,594	-	-	-	-	2,717,217	-	-		
Total assets and other debits	\$ 4,303,255	104,812	13,695	1,011,497	11,217	29,651,004	19,504	749,751		

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$	104,560	25,200	10,887	5,272	-	12,879	15	1,836
Payroll taxes	-	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued liabilities	8,327	-	6,949	-	-	-	81,687	-	-
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	1,170,062	-	-	-	26,151	-	73,273
Notes payable	-	-	-	-	-	-	-	-	-
Liability for self-insurance funds	-	-	-	-	-	-	-	-	-
Capital lease	325,416	-	-	-	-	-	-	-	-
Retainage payable	46,913	5,930	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	-	3,810,000	-	-
Revenue bonds payable	450,000	-	-	-	-	-	-	-	-
Special assessment debt	-	-	-	-	-	-	-	-	-
Compensated absences payable	7,162	-	7,503	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	942,378	31,130	1,195,401	-	5,272	-	3,930,717	15	75,109
Equity and other credits:									
Investment in general fixed assets	2,158,818	61,990	4,914,920	-	840,383	10,966	20,774,069	14,474	528,657
Contributed capital	-	-	-	-	-	-	-	-	-
Retained earnings:	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	-	-	-	-
Reserved for restricted purposes	23,708	-	-	-	-	-	39,453	-	-
Reserved for debt service	11,984	-	-	-	-	-	1,092,783	-	-
Reserved for prepaid items	-	-	-	-	-	-	-	-	-
Unreserved:	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Undesignated	1,166,367	11,692	809,522	13,695	165,842	251	3,813,982	5,015	145,985
Total equity and other credits	3,360,877	73,682	5,724,442	13,695	1,006,225	11,217	25,720,287	19,489	674,642
Total liabilities, equity and other credits	\$ 4,303,255	104,812	6,919,843	13,695	1,011,497	11,217	29,651,004	19,504	749,751

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types									
	Community and Playground District No. 3 of Ward 7	Niblett's Bluff Park Commission	Calcasieu Parish Sheriff	Calcasieu Parish Clerk of Court	Calcasieu Parish Assessment District	District Attorney of the 14th Judicial District	The 14th Judicial District Court Indigent Defender Board	The 14th Judicial District Court Judicial Expense Fund		
Assets and other debits										
Assets:										
Cash and cash equivalents	\$ 118,462	135,519	20,083,647	4,258,159	32,758	905,778	286,569	9,974		
Investments	-	-	1,265,375	1,715,735	-	1,006,507	-	-		
Receivables (net of allowances for uncollectibles):										
Taxes	174,299	106,123	590,855	-	871,080	-	-	-		
Accounts	-	-	-	106,324	-	-	-	-		
Special assessments	-	-	-	-	-	-	-	-		
Other	-	-	795,662	-	-	62,769	37,522	-		
Mortgage loans	-	-	-	-	-	-	-	-		
Interest receivable	-	-	-	-	-	16,043	64	-		
Prepaid items	-	-	-	-	-	-	-	-		
Due from other governmental units	4,633	6,950	419,868	-	49,148	48,905	-	-		
Due from primary government	-	-	-	-	-	-	-	-		
Deferred charge	-	-	-	-	-	-	-	-		
Deferred financing costs	-	-	-	-	-	-	-	-		
Inventory	-	-	249,388	-	-	-	-	-		
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	861,753	336,864	-		
Other restricted assets	-	-	-	-	-	-	67,500	-		
Fixed assets (net, where applicable, of accumulated depreciation)	824,152	824,292	28,753,028	834,191	151,426	788,643	133,646	-		
Other assets	-	-	-	-	3,184	-	-	-		
Other debits:										
Amount available in debt service funds	-	-	790,157	-	-	-	-	-		
Amount to be provided for retirement of general long-term debt	90,000	-	10,814,725	39,088	-	-	1,363	-		
Total assets and other debits	\$ 1,211,546	1,072,884	63,762,705	6,953,497	1,107,596	3,690,398	863,528	9,974		

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$	50,567	11,619	254,254	29,579	7,602	41,350	8,491	-
Payroll taxes		1,045	-	-	-	-	-	48	-
Accrued interest payable		-	-	-	-	26,963	-	-	-
Accrued liabilities		-	2,109	-	-	-	-	-	-
Deductions from ad valorem taxes receivable - retirement system		6,370	-	-	-	-	-	-	-
Due to other governmental units		-	-	2,204,299	-	-	-	-	-
Due to primary government		-	-	-	-	-	-	-	-
Deferred revenues		-	-	-	-	-	-	-	-
Notes payable		90,000	-	-	-	575,000	-	-	-
Liability for self-insurance funds		-	-	378,908	-	-	-	-	-
Capital lease		-	-	-	-	-	-	363	-
Retainage payable		-	-	-	-	-	-	-	-
Liabilities payable from restricted assets		-	-	-	-	-	-	8,970	-
General obligation bonds payable		-	-	-	-	-	-	-	-
Revenue bonds payable		-	-	11,140,000	-	-	-	-	-
Special assessment debt		-	-	-	-	-	-	-	-
Compensated absences payable		-	-	464,882	39,088	-	-	29,688	-
Other liabilities		-	-	-	3,274,720	-	291,694	2,693	-
Total liabilities		147,982	13,728	14,442,343	3,343,387	609,565	333,044	50,253	-
Equity and other credits:									
Investment in general fixed assets		824,152	824,292	28,721,825	834,191	151,426	788,643	133,646	-
Contributed capital		-	-	1,000,000	-	-	-	-	-
Retained earnings:		-	-	-	-	-	-	-	-
Reserved		-	-	-	-	-	-	-	-
Unreserved		-	-	3,129,915	-	-	-	-	-
Fund balances:		-	-	-	-	-	-	-	-
Reserved for restricted purposes		-	-	7,019,622	-	-	-	395,394	-
Reserved for debt service		-	-	-	-	-	-	-	-
Reserved for prepaid items		-	-	-	-	-	-	-	-
Unreserved:		-	-	-	-	-	-	-	-
Designated		-	-	-	-	-	861,753	242,880	-
Undesignated		239,412	234,864	9,449,000	2,775,919	346,605	1,706,958	41,355	9,974
Total equity and other credits		1,063,564	1,059,156	49,320,362	3,610,110	498,031	3,357,354	813,275	9,974
Total liabilities, equity and other credits		\$ 1,211,546	1,072,884	63,762,705	6,953,497	1,107,596	3,690,398	863,528	9,974

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

Assets and other debits	Governmental Fund Types				Proprietary Fund Types			
	The 14th Judicial District Court		Sewer District		Waterworks District			
	Child Support Fund	Indigent Transcript Fund	No. 12 of Ward 4	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4
Cash and cash equivalents	\$ 31,296	157,916	12,091	59,342	69,122	266,331	42,105	26,459
Investments	330,122	-	-	-	258,572	463,903	-	-
Receivables (net of allowances for uncollectibles):								
Taxes	-	-	-	-	90,058	283	-	-
Accounts	-	2,649	-	187,016	53,889	50,462	27,962	33,281
Special assessments	-	-	27,342	-	91,294	-	-	-
Other	125	-	-	-	372	8,647	-	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	13,381	-	-	5,225	2,883	3,133	76	2,598
Prepaid items	158,183	-	-	8,551	2,428	6,191	1,475	-
Due from other governmental units	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	15,336	-	-	-
Deferred charge	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	96,771	-	129,971	-	-
Inventory	-	-	-	31,106	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	1,996,527	-	372,256	8,260	298,933
Other restricted assets	-	-	-	-	113,040	163,517	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	152,323	-	-	4,723,169	1,485,020	3,055,801	601,836	871,589
Other assets	-	-	-	-	320	150	-	736
Other debits:								
Amount available in debt service funds	-	-	21,200	-	-	290,000	-	-
Amount to be provided for retirement of general long-term debt	26,759	-	-	-	-	-	-	-
Total assets and other debits	\$ 712,189	160,565	60,633	7,107,707	2,182,334	4,810,645	681,714	1,233,596

Liabilities and fund balances											
		\$									
Liabilities:											
Accounts payable		5,697	16,249	15,962	6,643	1,467	1,328				
Payroll taxes		-	4,842	-	4,435	2,755	1,864				
Accrued interest payable		-	55,258	-	-	36,868	-				
Accrued liabilities		-	-	2,215	8,938	2,861	4,938				
Deductions from ad valorem taxes receivable - retirement system		-	-	-	-	-	-				
Due to other governmental units		-	1,106,008	15,576	-	5,015	-				
Due to primary government		-	-	103,644	-	-	-				
Deferred revenues		-	-	85,576	-	-	-				
Notes payable		-	22,874	-	-	-	-				
Liability for self-insurance funds		-	-	-	-	-	-				
Capital lease		26,759	-	-	-	-	-				
Retainage payable		-	-	-	-	-	8,680				
Liabilities payable from restricted assets		-	96,650	43,219	92,927	8,260	71,183				
General obligation bonds payable		-	535,000	81,985	290,000	-	-				
Revenue bonds payable		-	2,576,000	301,151	2,341,043	355,000	794,159				
Special assessment debt		-	-	21,200	-	-	-				
Compensated absences payable		-	-	1,461	-	-	-				
Other liabilities		-	-	-	-	-	-				
Total liabilities		32,456	4,390,007	650,789	2,743,986	412,226	882,152				
Equity and other credits:											
Investment in general fixed assets		152,323	-	-	-	-	-				
Contributed capital		-	-	1,425,278	1,067,963	234,757	-				
Retained earnings:											
Reserved		-	1,754,149	109,132	387,876	-	88,591				
Unreserved		-	963,551	79,725	314,319	34,731	262,853				
Fund balances:											
Reserved for restricted purposes		-	-	-	-	-	-				
Reserved for debt service		-	-	(82,590)	296,501	-	-				
Reserved for prepaid items		158,183	-	-	-	-	-				
Unreserved:											
Designated		-	-	-	-	-	-				
Undesignated		369,227	160,565	-	-	-	-				
Total equity and other credits		679,733	2,717,700	1,531,545	2,066,659	269,488	351,444				
Total liabilities, equity and other credits		\$ 712,189	7,107,707	2,182,334	4,810,645	681,714	1,233,596				

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1998

	Proprietary Fund Types										Totals (Memorandum Only)		
	Waterworks District		Calcasieu Parish		Sewer District		Sewer District		Airport Authority			West Calcasieu	
	No. 9 of Ward 4	No. 11 of Ward 4 & 7	No. 7 of Ward 6 & 4	Public Trust Authority	11 of Ward 3	District	8 of Ward 4	District	Authority District 1	Cameron Hospital			
Assets and other debits													
Assets:													
Cash and cash equivalents	\$ 321,601	136,562	145,528	5,499,411	12,122	23,240	1,106,453	1,963,922				46,764,514	
Investments	492,068	-	-	36,907,735	145,469	-	-	103,281				52,370,496	
Receivables (net of allowances for uncollectibles):													
Taxes	90,648	-	-	-	-	-	281,887	-				17,495,530	
Accounts	90,670	37,157	35,710	6,534	-	3,963	63,422	7,585,911				8,284,950	
Special assessments	-	-	-	-	-	-	-	-				118,636	
Other	46,368	19,640	-	-	2,133	-	-	196,674				1,170,312	
Mortgage loans	-	-	-	12,543,523	-	-	-	-				12,543,523	
Interest receivable	4,424	-	281	326,369	1,094	-	-	258,302				716,366	
Prepaid items	1,644	1,387	10,475	-	890	-	8,768	36,876				247,857	
Due from other governmental units	-	-	2,846	-	15,576	5,496	84,713	-				1,054,948	
Due from primary government	-	-	-	-	-	-	-	-				44,237	
Deferred charge	-	19,845	-	-	-	-	-	-				19,845	
Deferred financing costs	-	-	132,772	815,529	-	-	-	83,517				1,258,560	
Inventory	10,900	2,464	-	-	-	-	-	559,379				892,690	
Restricted assets:													
Cash and cash equivalents	2,798,066	894,609	359,126	-	-	-	-	189,950				8,116,344	
Other restricted assets	244,993	94,329	-	-	124,510	-	-	16,512,349				17,320,238	
Fixed assets (net, where applicable, of accumulated depreciation)	5,695,049	2,215,680	2,453,863	3,273	4,576,401	509,445	10,209,615	23,377,741				155,980,698	
Other assets	-	-	8,000	834	-	-	-	30,635				43,859	
Other debits:													
Amount available in debt service funds	-	-	-	-	-	-	-	-				4,849,227	
Amount to be provided for retirement of general long-term debt	-	787,540	-	-	-	-	-	-				26,532,263	
Total assets and other debits	\$ 9,796,431	4,221,673	3,148,601	56,103,208	4,878,195	542,144	11,754,858	50,898,537				355,825,093	

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$ 85,635	30,404	38,913	55,517	8,273	1,284	57,078	666,772	2,098,644
Payroll taxes	3,490	4,014	5,642	-	-	-	-	-	29,839
Accrued interest payable	-	-	-	867,291	-	-	-	78,617	1,064,997
Accrued liabilities	4,127	3,705	8,590	-	499	-	22,793	613,306	890,034
Deductions from ad valorem taxes									
receivable - retirement system	-	-	-	-	-	-	9,707	-	50,425
Due to other governmental units	26,162	-	-	-	-	-	-	-	3,357,060
Due to primary government	-	2,967	-	-	-	8,860	-	-	133,150
Deferred revenues	-	-	-	-	-	-	-	37,001	8,793,291
Notes payable	-	-	-	-	-	-	-	-	665,000
Liability for self-insurance funds	-	-	-	-	-	-	-	-	378,908
Capital lease	-	-	-	-	-	-	-	824,051	1,306,389
Retainage payable	-	-	-	-	-	-	-	-	65,830
Liabilities payable from restricted assets	33,446	45,652	89,036	-	-	-	-	-	489,343
General obligation bonds payable	2,000,000	800,000	240,000	-	400,000	-	-	-	21,787,985
Revenue bonds payable	4,715,349	1,352,346	955,000	51,206,637	-	-	-	9,666,000	85,852,685
Special assessment debt	-	-	-	-	-	-	-	-	21,200
Compensated absences payable	-	-	-	-	202	-	-	-	700,241
Other liabilities	-	-	-	-	-	-	34,000	-	3,603,107
Total liabilities	6,868,209	2,239,088	1,337,181	52,129,445	408,974	10,144	123,578	11,885,747	131,288,128

Equity and other credits:									
Investment in general fixed assets	-	-	-	-	-	-	-	-	95,954,413
Contributed capital	-	1,643,974	728,921	-	4,728,741	511,893	10,546,518	-	22,104,645
Retained earnings:									
Reserved	2,824,613	105,403	65,830	3,073,173	120,356	-	-	-	8,529,123
Unreserved	103,609	220,748	1,016,669	900,590	(379,876)	20,107	1,070,776	39,012,790	46,750,507
Fund balances:									
Reserved for restricted purposes	-	-	-	-	-	-	-	-	9,078,687
Reserved for debt service	-	12,460	-	-	-	-	-	-	4,091,476
Reserved for prepaid items	-	-	-	-	-	-	-	-	169,172
Unreserved:									
Designated	-	-	-	-	-	-	-	-	7,600,425
Undesignated	-	-	-	-	-	-	13,986	-	30,258,517
Total equity and other credits	2,928,222	1,982,585	1,811,420	3,973,763	4,469,221	532,000	11,631,280	39,012,790	224,536,965
Total liabilities, equity and other credits	\$ 9,796,431	4,221,673	3,148,601	56,103,208	4,878,195	542,144	11,754,858	50,898,537	355,825,093

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

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

Parish	Fire Protection District							
	No. 1 of Ward 1	No. 2 of Ward 2	No. 3 of Ward 3	No. 4 of Ward 4	No. 5 of Ward 5	No. 6 of Ward 6		
\$ 4,227,363	284,584	38,978	738,976	396,437	123,594	72,299	50,428	244,993
-	-	-	-	-	-	-	-	-
-	23,043	3,844	33,644	14,351	12,697	5,685	5,099	10,723
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
188,586	111,802	58,973	72,592	53,805	16,850	12,361	11,565	57,045
35,766	-	-	-	2,172	300	-	-	131,254
73,985	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
309,938	18,414	4,277	97,518	30,294	22,787	5,230	4,703	19,029
184,654	4,410	-	-	-	1,200	-	550	35,250
5,020,292	442,253	106,072	942,730	497,059	177,428	95,575	72,345	498,294

Parish	Fire Protection District							
	No. 1 of Ward 1	No. 2 of Ward 2	No. 3 of Ward 3	No. 4 of Ward 4	No. 5 of Ward 5	No. 6 of Ward 6		
4,173,235	-	-	-	-	-	-	-	-
53,644	-	48,368	3,175	-	-	-	-	42,514
760,000	41,000	60,000	65,000	170,000	-	25,000	-	80,000
444,280	29,686	2,105	33,678	17,486	-	15,695	-	47,032

Total expenditures	5,431,159	500,930	172,235	803,708	562,399	149,464	75,280	62,362	486,999
Excess (deficiency) of revenues over (under) expenditures	(410,867)	(58,677)	(66,163)	139,022	(65,340)	27,964	20,295	9,983	11,295
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	300,000	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	300,000	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(110,867)	(58,677)	(66,163)	139,022	(65,340)	27,964	20,295	9,983	11,295
Fund balance at beginning of year	2,985,899	224,762	91,277	944,696	402,679	269,986	41,222	43,392	237,953
Prior period adjustment	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 2,875,032	166,085	25,114	1,083,718	337,339	297,950	61,517	53,375	249,248

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

	Fire Protection District				Gravity Drainage District				
	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 4 of Ward 3	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 7 of Ward 7	No. 8 of Ward 8
Revenues:									
Taxes:									
Ad valorem	\$ 296,902	260,214	156,856	111,179	1,586,290	1,713,028	235,201	126,922	220,185
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	5,760	8,280	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	26,223	30,367	41,254	29,962	389,376	34,918	32,445	6,950	15,074
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest earned on assessments	-	-	-	-	-	-	-	-	-
Investment income	54,900	18,607	15,875	8,073	261,638	180,045	14,658	15,898	14,184
Miscellaneous revenues	-	-	2,861	-	17,906	4,772	-	-	-
Total revenues	383,785	317,468	216,846	149,214	2,255,210	1,932,763	282,304	149,770	249,443

Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Other general government	24,465	-	-	-	-	-	-	-	-
Public safety	93,307	161,019	-	-	-	-	-	-	-
Public works	-	-	179,738	144,965	977,064	873,696	219,798	106,631	260,933
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	125,260	391	-	-	678,574	629,582	-	-	-
Debt service:									
Principal retirement	20,000	130,000	-	-	-	-	-	10,000	-
Interest and fiscal charges	28,671	31,813	-	-	-	-	-	1,414	-

Total expenditures	291,703	323,223	179,738	144,965	1,655,638	1,503,278	219,798	118,045	260,933
Excess (deficiency) of revenues over (under) expenditures	92,082	(5,755)	37,108	4,249	599,572	429,485	62,506	31,725	(11,490)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Bond proceeds	1,125,000	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,125,000	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,217,082	(5,755)	37,108	4,249	599,572	429,485	62,506	31,725	(11,490)
Fund balance at beginning of year	420,392	186,289	168,034	85,384	5,896,220	4,923,212	113,354	183,661	138,965
Prior period adjustment	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 1,637,474	180,534	205,142	89,633	6,495,792	5,352,697	175,860	215,386	127,475

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

Calcasieu Parish Communications District	Recreation		Community Center and Playground District				
	District No. 1 of Ward 3	District No. 1 of Ward 4	District No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 2 of Ward 4	No. 5 of Ward 5
\$	-	1,224,668	-	105,093	-	3,442,628	-
Ad valorem	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	73,547	10,475	-	33,017	10,966	78,453	-
Charges for services	-	57,184	-	-	-	891,812	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-
Investment income	907	72,180	804	1,294	205	143,844	338
Miscellaneous revenues	-	6,272	-	2,513	4,373	37,723	420
Total revenues	74,454	1,370,779	804	141,917	15,544	4,594,460	758

Revenues:

Taxes:

Ad valorem
Sales
Other taxes, penalties and interest
Special assessments levied
Licenses and permits
Intergovernmental revenues
Charges for services
Fines and forfeitures
Interest received on assessments
Investment income
Miscellaneous revenues
Total revenues

Expenditures

Current:

Judicial
Other general government
Public safety
Public works
Health and welfare
Culture and recreation
Capital outlay
Debt service:
Principal retirement
Interest and fiscal charges

Total expenditures	2,598,340	68,915	991,483	2	89,780	25,804	4,324,622	5,852
Excess (deficiency) of revenues over (under) expenditures	(1,200,860)	5,539	379,296	802	52,137	(10,260)	269,838	(5,094)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-
Proceeds from capital lease	329,850	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-
Total other financing sources (uses)	329,850	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(871,010)	5,539	379,296	802	52,137	(10,260)	269,838	(5,094)
Fund balance at beginning of year	2,073,069	6,153	430,226	12,893	113,705	10,511	4,676,380	10,109
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 1,202,059	11,692	809,522	13,695	165,842	251	4,946,218	5,015

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

	Community Center and				Calcasieu Parish Sheriff	Calcasieu Parish Clerk of Court	Calcasieu Parish Assessment District	District Attorney of the 14th Judicial District	The 14th Judicial District Court Indigent Defender Board
	Playground District		Niblett's Bluff Park Commission						
	No. 1 of Ward 6	No. 3 of Ward 7							
Revenues:									
Taxes:									
Ad valorem	\$ 77,820	190,856	100,727	10,695,185	-	997,849	-	-	-
Sales	-	-	-	7,193,397	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	54,179	-	-	-	-
Intergovernmental revenues	8,616	68,267	6,950	2,366,149	-	111,295	1,272,901	232,161	-
Charges for services	4,184	9,105	73,820	6,435,679	4,039,891	40,114	368,135	7,500	-
Fines and forfeitures	-	-	-	-	-	-	218,917	841,428	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Investment income	3,701	7,666	6,268	876,138	163,967	12,317	178,686	21,151	-
Miscellaneous revenues	3,249	6,056	990	1,793,830	-	-	529,504	-	-
Total revenues	97,570	281,950	188,755	29,360,378	4,258,037	1,161,575	2,568,143	1,102,240	
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	971,278	-
Other general government	-	-	-	538,581	3,436,746	1,138,344	4,137,361	-	-
Public safety	-	-	-	22,141,870	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	116,265	-	-
Culture and recreation	57,999	135,542	141,112	-	-	-	-	-	-
Capital outlay	18,655	354,228	48,006	6,924,415	126,888	3,607	40,066	12,896	-
Debt service:									
Principal retirement	-	-	-	1,705,000	-	-	-	-	1,979
Interest and fiscal charges	-	-	-	897,200	-	21,630	-	-	241

Total expenditures	76,654	489,770	189,118	32,207,066	3,563,634	1,163,581	4,293,692	986,394
Excess (deficiency) of revenues over (under) expenditures	20,916	(207,820)	(363)	(2,846,688)	694,403	(2,006)	(1,725,549)	115,846
Other financing sources (uses):								
Operating transfers in (out)	-	-	-	31,256	-	-	-	-
Operating transfers from primary government	-	-	-	-	70,910	-	1,848,305	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Bond proceeds	-	90,000	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	3,945,000	-	-	-	-
Payment to refunded bond holders	-	-	-	(3,945,000)	-	-	-	-
Total other financing sources (uses)	-	90,000	-	31,256	70,910	-	1,848,305	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	20,916	(117,820)	(363)	(2,815,432)	765,313	(2,006)	122,756	115,846
Fund balance at beginning of year	206,979	357,232	235,227	19,284,054	2,010,606	348,611	2,445,955	563,783
Prior period adjustment	(81,910)	-	-	-	-	-	-	-
Fund balance at end of year	\$ 145,985	239,412	234,864	16,468,622	2,775,919	346,605	2,568,711	679,629

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

	The 14th Judicial District Court			Calcasieu Parish		Waterworks		
	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund	Coroner's Office	Sewer District No. 12 of Ward 4	District No. 8 of Wards 3 & 8	District No. 5 of Ward 3	District No. 11 of Wards 4 & 7
Revenues:								
Taxes:								
Ad valorem	-	-	-	-	-	135,502	-	48,274
Sales	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	10,264	-	40,289	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	4,726	-	-
Charges for services	136,989	350,614	-	189,841	-	-	-	-
Fines and forfeitures	-	-	49,139	-	-	-	-	-
Interest received on assessments	-	-	-	-	2,787	-	3,649	-
Investment income	-	16,833	-	-	470	10,734	675	5,462
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	136,989	367,447	49,139	189,841	13,521	150,962	44,613	53,736
Expenditures								
Current:								
Judicial	-	318,039	24,957	378,316	-	-	-	-
Other general government	1,475	-	-	-	-	-	1,338	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	14,773	-	-	-	-	46,150	-
Debt service:								
Principal retirement	-	-	-	-	10,600	135,000	-	260,000
Interest and fiscal charges	-	-	-	-	2,147	21,514	-	22,050

Total expenditures	1,475	332,812	24,957	378,316	12,747	156,514	47,488	282,050
Excess (deficiency) of revenues over (under) expenditures	135,514	34,635	24,182	(188,475)	774	(5,552)	(2,875)	(228,314)
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	188,475	-	-	-	-
Operating transfers to primary government	(134,000)	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(134,000)	-	-	188,475	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,514	34,635	24,182	-	774	(5,552)	(2,875)	(228,314)
Fund balance at beginning of year	8,460	492,775	136,383	-	15,785	302,053	-	240,774
Prior period adjustment	-	-	-	-	-	-	(79,715)	-
Fund balance at end of year	\$ 9,974	527,410	160,565	-	16,559	296,501	(82,590)	12,460

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1998

	Airport Authority District #1	Totals (Memorandum Only)
Revenues:		
Taxes:		
Ad valorem	\$ -	27,903,031
Sales	-	7,193,397
Other taxes, penalties and interest	-	123,126
Special assessments levied	-	50,553
Licenses and permits	-	54,179
Intergovernmental revenues	584,926	6,052,597
Charges for services	-	14,064,217
Fines and forfeitures	-	1,183,469
Interest received on assessments	-	6,436
Investment income	-	2,726,956
Miscellaneous revenues	-	2,636,908
Total revenues	<u>584,926</u>	<u>61,994,869</u>
Expenditures		
Current:		
Judicial	-	1,692,590
Other general government	-	9,278,310
Public safety	-	25,693,138
Public works	-	2,762,825
Health and welfare	-	116,265
Culture and recreation	-	8,707,778
Capital outlay	656,020	11,410,190
Debt service:		
Principal retirement	-	4,363,579

Interest and fiscal charges	-	<u>1,884,268</u>
Total expenditures	<u>656,020</u>	<u>65,908,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,094)</u>	<u>(3,914,074)</u>
Other financing sources (uses):		
Operating transfers in	80,631	111,887
Operating transfers from primary government	-	2,407,690
Operating transfers to primary government	-	(134,000)
Bond proceeds	-	1,215,000
Proceeds from capital lease	-	329,850
Proceeds of refunding bonds	-	3,945,000
Payment to refunded bond holders	-	(3,945,000)
Total other financing sources (uses)	<u>80,631</u>	<u>3,930,427</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	9,537	16,353
Fund balance at beginning of year	4,449	51,343,549
Prior period adjustment	-	<u>(161,625)</u>
Fund balance at end of year	<u>\$ 13,986</u>	<u>51,198,277</u>

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

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units

For the fiscal year ended December 31, 1998

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Ward 4 & 7	No. 7 of Wards 6 & 4
Operating revenues:								
Charges for services	\$ 1,306,266	303,095	512,516	156,170	347,992	1,069,180	454,493	398,566
Investment income	-	-	-	-	-	-	-	-
Mortgage loans interest income	-	-	-	-	-	-	-	-
Mortgage-backed securities interest income	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Gain on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	7,199	-	-	-	-	-	-
Total operating revenues	1,306,266	310,294	512,516	156,170	347,992	1,069,180	454,493	398,566
Operating expenses:								
Personal services	294,397	133,529	126,366	41,253	99,985	188,415	103,847	112,671
Materials and supplies	44,855	17,726	60,381	11,474	10,933	56,384	59,687	20,335
Repairs and maintenance	75,758	27,952	6,415	10,402	29,912	119,437	6,948	12,743
General and administrative	207,352	68,595	103,633	35,172	93,061	117,759	88,554	76,008
Depreciation and amortization	197,724	71,328	118,990	26,161	59,840	232,479	72,932	106,114
Mortgage servicing fees	-	-	-	-	-	-	-	-
Mortgage insurance	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Provision for bad debt	3,653	-	1,522	-	147	489	3,807	2,349
Premium payments	-	-	-	-	-	-	-	-
Benefit payments	-	-	-	-	-	-	-	-
Total operating expenses	823,739	319,130	417,307	124,462	293,878	714,963	335,775	330,220
Operating income (loss)	482,527	(8,836)	95,209	31,708	54,114	354,217	118,718	68,346

Nonoperating revenues (expenses):									
Ad valorem taxes	164,517	96,104	54,954	-	-	350,777	31,219	71,971	
Intergovernmental revenues	-	-	-	-	-	6,561	-	40,143	
Investment income	91,751	27,852	30,938	429	13,585	89,749	7,326	7,311	
Interest expense	(231,555)	(19,457)	(127,101)	(19,081)	(45,714)	(323,919)	(91,680)	(84,323)	
Gain (loss) on sale of investments	-	-	-	-	3,205	-	-	-	
Miscellaneous revenue	32,276	-	9,418	-	4,635	35,197	995	1,898	
Sale of scrap and assets	-	-	-	-	-	-	-	-	
Other expenses	-	-	-	(2,189)	-	-	-	-	
Total nonoperating revenues (expenses)	<u>56,989</u>	<u>104,499</u>	<u>(31,791)</u>	<u>(20,841)</u>	<u>(24,289)</u>	<u>158,365</u>	<u>(52,140)</u>	<u>37,000</u>	
Net income (loss) before operating transfers	539,516	95,663	63,418	10,867	29,825	512,582	66,578	105,346	
Operating transfers:									
Operating transfers out	-	-	-	-	-	-	-	-	
Net income (loss)	<u>539,516</u>	<u>95,663</u>	<u>63,418</u>	<u>10,867</u>	<u>29,825</u>	<u>512,582</u>	<u>66,578</u>	<u>105,346</u>	
Amortization of contributed capital	-	3,451	36,596	5,044	-	-	23,704	27,050	
Increase (decrease) in retained earnings	539,516	99,114	100,014	15,911	29,825	512,582	90,282	132,396	
Retained earnings at beginning of year	2,178,184	89,743	602,181	18,820	321,619	2,415,640	235,869	950,103	
Prior period adjustment	-	-	-	-	-	-	-	-	
Retained earnings at end of year	<u>\$ 2,717,700</u>	<u>188,857</u>	<u>702,195</u>	<u>34,731</u>	<u>351,444</u>	<u>2,928,222</u>	<u>326,151</u>	<u>1,082,499</u>	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings - Component Units

For the fiscal year ended December 31, 1998

	Calcasieu				West		Totals (Memorandum Only)
	Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	
Operating revenues:							
Charges for services	\$ 24,197	123,495	17,626	816,219	33,795,566	762,437	40,087,818
Investment income	1,478,463	-	-	-	-	-	1,478,463
Mortgage loans interest income	1,309,890	-	-	-	-	-	1,309,890
Mortgage-backed securities interest income	681,834	-	-	-	-	-	681,834
Premiums	-	-	-	-	-	2,801,654	2,801,654
Gain on disposal of foreclosed assets	20,210	-	-	-	-	-	20,210
Miscellaneous revenues	2,800	1,226	-	1,000	1,178,538	4,277	1,195,040
Total operating revenues	3,517,394	124,721	17,626	817,219	34,974,104	3,568,368	47,574,909
Operating expenses:							
Personal services	-	27,573	-	528,536	18,169,357	-	19,825,929
Materials and supplies	-	22,468	326	131,650	1,661,661	507,993	2,605,873
Repairs and maintenance	-	21,021	490	-	728,328	-	1,039,406
General and administrative	116,230	21,440	7,645	318,727	9,864,475	30,496	11,149,147
Depreciation and amortization	175,908	98,496	24,063	586,410	1,868,736	20,634	3,659,815
Mortgage servicing fees	63,372	-	-	-	-	-	63,372
Mortgage insurance	35,570	-	-	-	-	-	35,570
Bond interest	2,729,032	-	-	-	-	-	2,729,032
Provision for bad debt	-	-	-	-	2,547,703	-	2,559,670
Premium payments	-	-	-	-	-	622,149	622,149
Benefit payments	-	-	-	-	-	1,135,319	1,135,319
Total operating expenses	3,120,112	190,998	32,524	1,565,323	34,840,260	2,316,591	45,425,282
Operating income (loss)	397,282	(66,277)	(14,898)	(748,104)	133,844	1,251,777	2,149,627

Nonoperating revenues (expenses):									
Ad valorem taxes	-	54,292	-	-	305,570	-	-	-	1,129,404
Intergovernmental revenues	-	-	-	-	13,066	-	-	-	59,770
Investment income	-	15,080	1,024	-	57,646	1,248,183	168,648	-	1,759,522
Interest expense	-	(30,543)	-	-	-	(459,663)	-	-	(1,433,036)
Gain (loss) on sale of investments	-	-	-	-	-	-	-	-	3,205
Miscellaneous revenue	-	-	-	-	-	340,045	-	-	424,464
Sale of scrap and assets	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	(1,022)	-	-	(3,211)
Total nonoperating revenues (expenses)	-	38,829	1,024	(13,874)	376,282	1,127,543	168,648	1,420,425	1,940,118
Income (loss) before operating transfers	397,282	(27,448)	(13,874)	(371,822)	1,261,387	1,420,425	4,089,745	(111,887)	3,977,858
Operating transfers:									
Operating transfers out	-	-	-	(80,631)	-	-	-	-	(111,887)
Net income (loss)	397,282	(27,448)	(13,874)	(452,453)	1,261,387	1,389,169	3,977,858	119,500	4,097,358
Amortization of contributed capital	-	-	23,655	-	-	-	-	-	-
Increase (decrease) in retained earnings	397,282	(27,448)	9,781	(452,453)	1,261,387	1,389,169	4,097,358	51,182,272	51,182,272
Retained earnings at beginning of year	3,576,481	(232,072)	10,326	1,523,229	37,751,403	1,740,746	-	-	-
Prior period adjustment	-	-	-	-	-	-	-	-	-
Retained earnings at end of year	\$ 3,973,763	(259,520)	20,107	1,070,776	39,012,790	3,129,915	55,279,630	55,279,630	55,279,630

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

CALCASIEU PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1998

	Waterworks District							
	No. 1 of Ward 1	No. 5 of Ward 3	No. 8 of Ward 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4
Cash flows from operating activities:								
Operating income (loss)	\$ 482,527	(8,836)	95,209	31,708	54,114	354,217	118,718	68,346
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation and amortization	197,724	74,778	118,990	26,161	59,840	232,479	72,932	101,615
Miscellaneous revenues	32,276	-	-	-	-	-	-	-
Provision for bad debt	-	-	1,522	-	-	489	3,807	-
(Gain) loss on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(10,926)	(9,517)	2,753	(8,059)	(1,403)	(62,320)	(1,275)	(2,063)
(Increase) decrease in inventory	4,187	-	-	-	-	-	-	-
(Increase) decrease in accrued interest receivable	-	-	(236)	-	-	-	-	(8)
(Increase) decrease in prepaid expense	1,666	192	(378)	2,551	123	284	(170)	(2,254)
(Increase) decrease in mortgage loans receivable	-	-	-	-	-	-	-	-
(Increase) decrease in other assets	-	-	-	-	-	-	(21,739)	(2,846)
Increase (decrease) in customer deposits	5,340	(3,123)	4,237	-	-	-	-	8,603
Increase (decrease) in accounts payable and other accrued expenses	(5,236)	(73,210)	(11,114)	(3,398)	(73,374)	107,468	22,518	34,368
Increase (decrease) in other liabilities	330	(6,920)	-	-	171	-	-	-
Increase (decrease) in due to primary government	-	-	-	-	-	-	-	-
Increase (decrease) in accrued compensation	-	(4)	-	-	(291)	-	-	-
Total adjustments	225,361	(17,804)	115,774	17,255	(14,934)	278,400	76,073	137,415
Net cash (used) provided by operating activities	707,888	(26,640)	210,983	48,963	39,180	632,617	194,791	205,761
Cash flows from investing activities:								
Purchase of investments	-	(792,423)	(23,070)	-	-	(492,068)	-	-
Proceeds from maturities of investments	-	790,183	-	-	-	-	-	-
Investment income	96,593	27,076	30,938	429	13,585	89,749	7,326	7,311
Other investing income	-	-	-	-	-	-	-	-
Net cash (used) provided in investing activities	96,593	24,836	7,868	429	13,585	(402,319)	7,326	7,311

Cash flows from capital and related financing activities:									
Capital expenditures	(764,583)	(177,830)	(51,857)	(20,885)	(18,794)	(127,403)	(54,716)	(222,254)	
Principal payments on bonds and certificates of indebtedness	(231,000)	(19,722)	(65,000)	-	(43,583)	(105,000)	(34,668)	(31,000)	
Interest payments on bonds and certificates of indebtedness	(236,791)	(19,457)	(127,101)	(19,081)	(45,714)	(323,919)	(91,680)	(84,323)	
Ad valorem taxes received	-	-	54,954	-	-	367,633	31,219	-	
Bond proceeds	-	-	-	-	-	2,000,000	800,000	-	
Bond issue costs	-	-	-	-	-	(30,887)	-	-	
Principal payments under capital lease	-	-	-	-	-	-	-	-	
Receipt of capital contributions	-	130,578	-	-	-	-	-	-	
Proceeds from sale of assets	-	-	-	-	3,205	-	-	-	
Proceeds from grant	-	-	-	-	-	-	-	35,000	
Other transactions from capital related activities	-	-	6,468	(2,189)	6,234	54,626	4,290	(9,514)	
Net cash flows (used) provided by capital and related financing activities	(1,232,374)	(86,431)	(182,536)	(42,155)	(98,652)	1,835,050	654,445	(312,091)	
Cash flows from noncapital activities:									
Ad valorem taxes received	164,517	96,104	-	-	-	-	-	71,972	
Intergovernmental revenues	-	-	-	-	-	-	-	7,040	
Transfers/advances for noncapital activities	-	-	-	-	-	-	-	-	
Net cash flows (used) provided by noncapital activities	164,517	96,104	-	-	-	-	-	79,012	
Net increase (decrease) in cash and cash equivalents	(263,376)	7,869	36,315	7,237	(45,887)	2,065,348	856,562	(20,007)	
Cash and cash equivalents at beginning of year	2,319,245	61,253	454,992	43,128	371,279	1,054,319	157,197	524,661	
Cash and cash equivalents at end of year	2,055,869	69,122	491,307	50,365	325,392	3,119,667	1,013,759	504,654	
Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet	-	-	147,280	-	-	-	17,412	-	
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 2,055,869	69,122	638,587	50,365	325,392	3,119,667	1,031,171	504,654	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1998

	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	Totals (Memorandum Only)
Cash flows from operating activities:							
Operating income (loss)	\$ 397,282	(66,277)	(14,898)	(748,104)	133,844	1,251,777	2,149,627
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	28,422	98,496	24,063	586,410	1,933,330	20,634	3,575,874
Miscellaneous revenues	-	-	-	-	-	-	32,276
Provision for bad debt	-	-	-	-	574,293	-	580,111
(Gain) loss on disposal of foreclosed assets	(20,210)	-	-	-	-	-	(20,210)
Change in assets and liabilities:							
(Increase) decrease in accounts receivable	1,674	356	372	(5,923)	(663,522)	-	(759,853)
(Increase) decrease in inventory	-	-	-	-	17,724	(33,196)	(11,285)
(Increase) decrease in accrued interest receivable	(131,559)	-	-	-	-	-	(131,803)
(Increase) decrease in prepaid expense	-	3	-	-	40,981	-	42,998
(Increase) decrease in mortgage loans receivable	2,640,980	-	-	-	-	-	2,640,980
(Increase) decrease in other assets	73	(22,680)	(2,142)	-	-	-	(49,334)
Increase (decrease) in customer deposits	-	-	-	30,000	-	-	45,057
Increase (decrease) in accounts payable and other accrued expenses	45,564	(4,087)	-	(1,386)	(944,797)	(133,762)	(1,040,446)
Increase (decrease) in other liabilities	-	(25)	-	-	-	-	(6,444)
Increase (decrease) in due to primary government	-	-	(1,140)	-	-	-	(1,140)
Increase (decrease) in accrued compensation	-	1	-	-	-	-	(294)
Total adjustments	<u>2,564,944</u>	<u>72,064</u>	<u>21,153</u>	<u>609,101</u>	<u>958,009</u>	<u>(146,324)</u>	<u>4,896,487</u>
Net cash (used) provided by operating activities	2,962,226	5,787	6,255	(139,003)	1,091,853	1,105,453	7,046,114
Cash flows from investing activities:							
Purchase of investments	(21,434,266)	(153,289)	-	-	(3,643,691)	-	(26,538,807)
Proceeds from maturities of investments	11,486,232	89,745	-	-	-	-	12,366,160
Investment income	-	14,310	1,024	57,646	1,401,681	168,648	1,916,316
Net cash (used) provided in investing activities	(9,948,034)	(49,234)	1,024	57,646	(2,242,010)	168,648	(12,256,331)

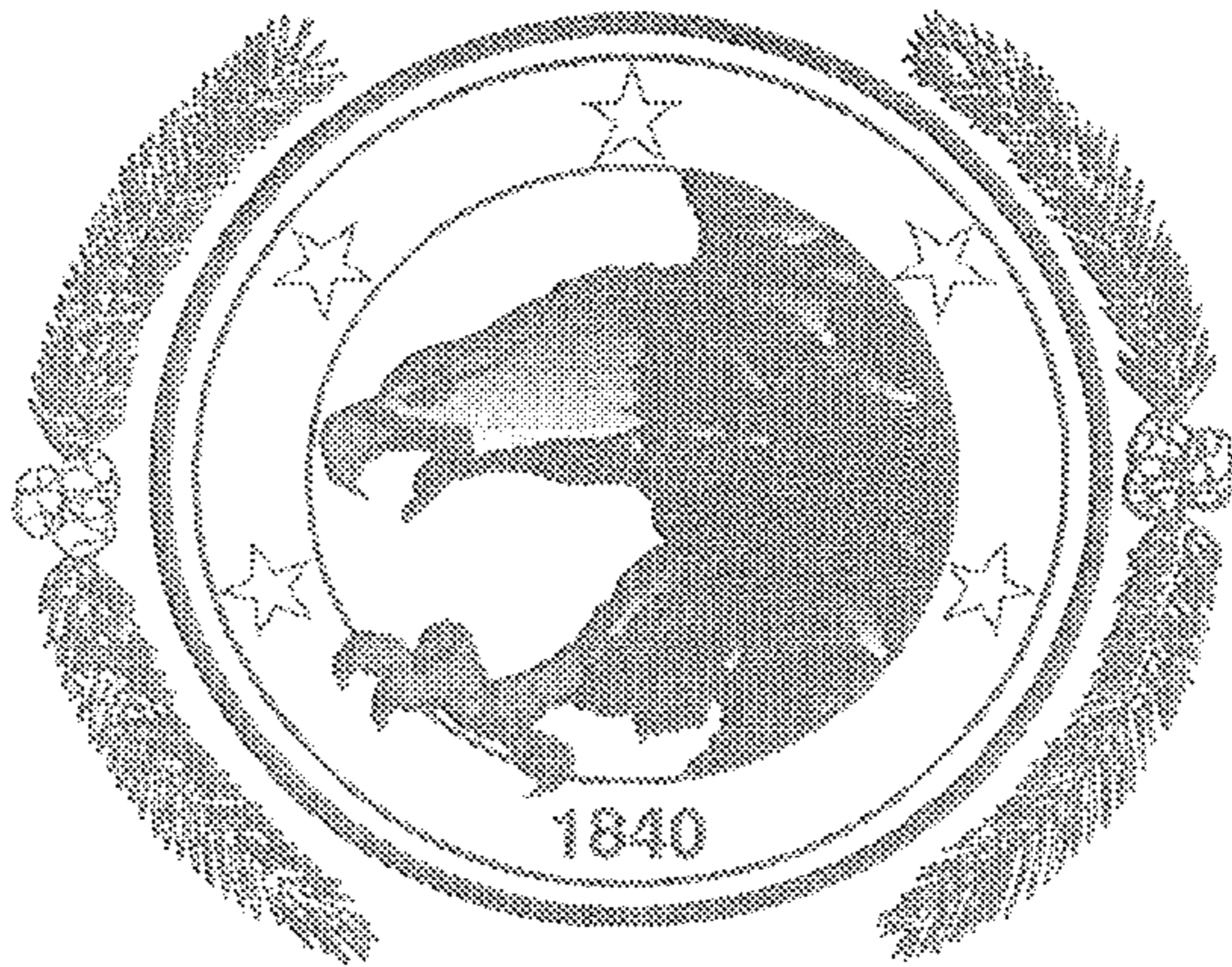
Cash flows from capital and related financing activities:								
Capital expenditures	(1,950)	(14,478)	(8,163)	(24,373)	(2,769,208)	(3,285)	(4,259,779)	
Principal payments on bonds and certificates of indebtedness	(6,005,994)	(15,000)	-	-	(5,334,000)	-	(11,884,967)	
Interest payments on bonds and certificates of indebtedness	-	(30,543)	-	-	(407,649)	-	(1,386,258)	
Ad valorem taxes received	-	54,292	-	-	-	-	508,098	
Bond proceeds	16,677,314	-	-	-	10,000,000	-	29,477,314	
Bond issue costs	(286,515)	-	-	-	-	-	(317,402)	
Principal payments under capital lease	-	-	-	-	(333,595)	-	(333,595)	
Receipt of capital contribution	-	8,164	8,163	-	-	-	146,905	
Proceeds from sale of assets	-	-	-	-	-	-	3,205	
Proceeds from grant	-	-	-	-	-	-	35,000	
Other transactions from capital related activities	24,282	-	-	-	164,667	-	248,864	
Net cash flows (used) provided by capital and related financing activities	10,407,137	2,435	-	(24,373)	1,320,215	(3,285)	12,237,385	
Cash flows from noncapital activities:								
Ad valorem taxes received	-	-	-	305,570	-	-	638,163	
Intergovernmental revenues	-	-	-	13,066	-	-	20,106	
Transfers/advances for noncapital activities	-	-	-	94,597	-	(31,256)	63,341	
Net cash flows (used) provided by noncapital activities	-	-	-	413,233	-	(31,256)	721,610	
Net increase (decrease) in cash and cash equivalents	3,421,329	(41,012)	7,279	307,503	170,058	1,239,560	7,748,778	
Cash and cash equivalents at beginning of year	2,078,082	53,134	15,961	798,950	1,983,814	3,164,856	13,080,871	
Cash and cash equivalents at end of year	5,499,411	12,122	23,240	1,106,453	2,153,872	4,404,416	20,829,649	
Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet	-	-	-	-	-	15,679,231	15,843,923	
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 5,499,411 (1)	12,122	23,240	1,106,453 (1)	2,153,872	20,083,647	36,673,572	

Discretely Presented Component Units Supplementary Disclosure:

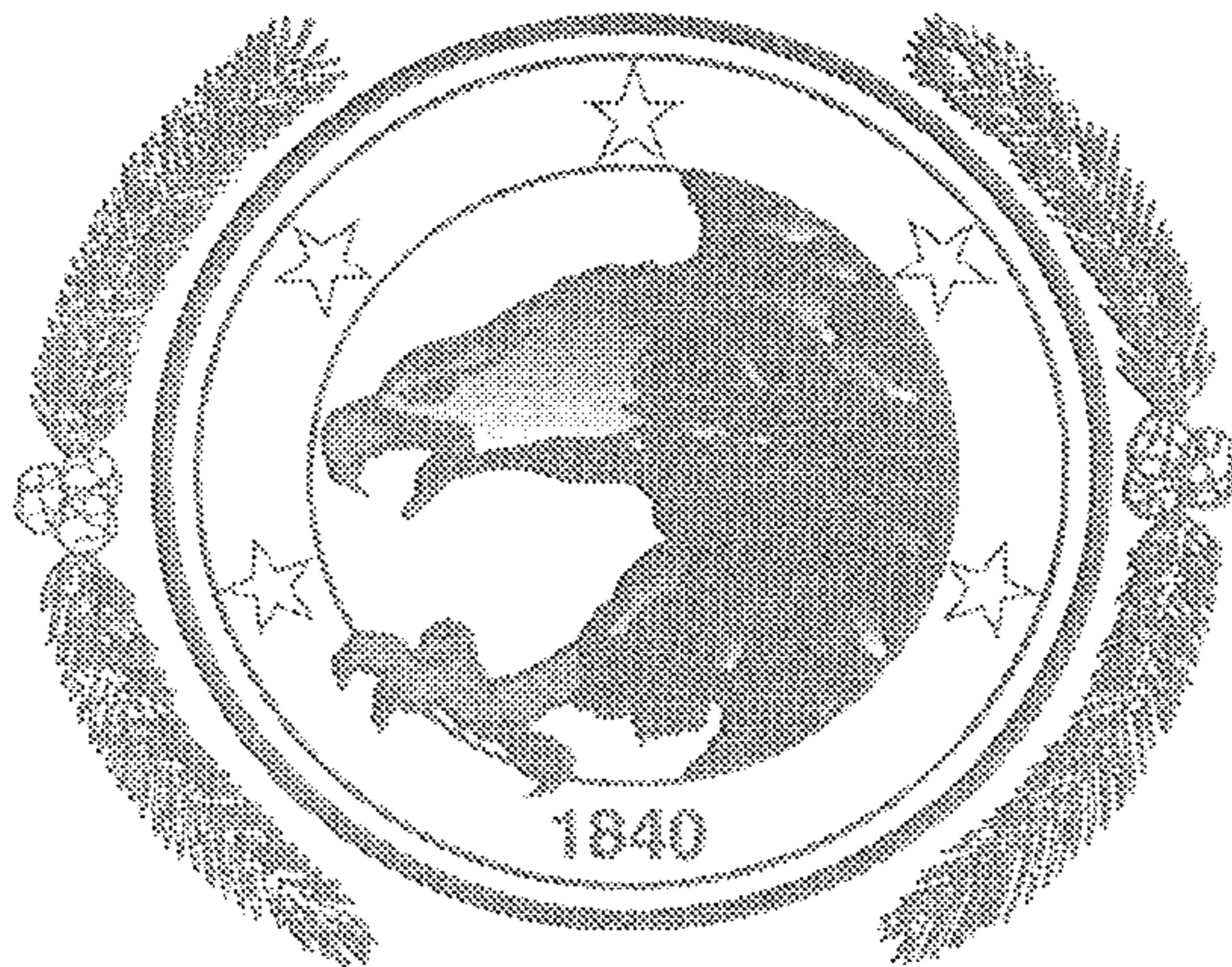
- (1) The Airport Authority contributed \$630,415 of land improvements and fixed assets as capital into the proprietary fund, while Waterworks District 5 of Ward 3 had contributed capital of \$125,865 related to water system improvements.
- (2) The cash and cash equivalents reported on this combining statement include only funds reported as Proprietary Fund Types. Cash and cash equivalents for Governmental and Fiduciary Fund Types in the amount of \$18,207,286 are combined with the \$36,673,572 reported above for a total component unit cash and cash equivalents of \$54,880,858.
- (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$22,500; Waterworks District 8 of Wards 3 & 8, \$127,315; Waterworks District 4 of Ward 4, \$46,721; Waterworks District 11 of Wards 4 & 7, \$91,935; and Calcasieu Parish Public Trust Authority, \$2,697,408.

Interest for other component units are disclosed on the face of the statement.

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



NOTES TO FINANCIAL STATEMENTS



CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Discretely Presented Component Units

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

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

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

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

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

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

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

A. Reporting Entity (cont.)

authority over this particular section of the Sheriff's capital budget. The ownership of the main jail and associated real property rests with the Police Jury. The fiscal year presented for the Sheriff is June 30, 1998.

CALCASIEU PARISH CLERK OF COURT (THE "CLERK") AND THE CALCASIEU PARISH TAX ASSESSOR (THE "ASSESSOR"). The Clerk and the Assessor are also separately elected officials. The Assessor has the authority to levy ad valorem taxes. The Clerk is funded from court costs and document filing fees. Neither official can issue long-term debt. The Clerk and the Assessor are fiscally dependent on the Police Jury since they cannot issue bonded debt without the Police Jury's approval and the Police Jury has approval authority over their "capital" budgets since, by state law, the Police Jury must provide and maintain the buildings/offices that both officials occupy. The fiscal year presented for the Clerk is June 30, 1998.

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

CALCASIEU PARISH PUBLIC TRUST AUTHORITY (THE "AUTHORITY"). The Authority is a legally separate entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Police Jury, as beneficiary of the public trust, appoints the trustees who may then be removed from office for cause at the will of the Police Jury acting as the trust's beneficiary. As such, the Police Jury can impose its will on the Trust Authority. Because of this criteria the Public Trust Authority is included in the reporting entity of the Police Jury. The fiscal year presented for the Authority is May 31, 1998.

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

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

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

A. Reporting Entity (cont.)

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

Fire Districts:

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

Gravity Drainage Districts:

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

Recreation Districts:

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

Community Center and Playground Districts:

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

Other Districts:

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

Waterworks Districts:

- Number 1 of Ward 1 (June 30, 1998)
- * Number 5 of Ward 3
- Number 8 of Wards 3 & 8 (June 30, 1998)
- Number 2 of Ward 4 (August 31, 1998)
- Number 4 of Ward 4 (April 30, 1998)
- Number 9 of Ward 4
- Number 11 of Ward 4 & 7 (June 30, 1998)
- Number 7 of Wards 6 & 4 (September 30, 1998)

Sewer Districts:

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

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

A. Reporting Entity (cont.)

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

The Fourteenth Judicial District Indigent Defender Board.

The Fourteenth Judicial District Court Indigent Transcript Fund

* The Fourteenth Judicial District Court Judicial Expense Fund.

* The Fourteenth District Court Child Support Fund.

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

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

Component Unit Report Disclosures

The discretely presented component units audited by other auditors are included in the Police Jury's general purpose financial statements, notwithstanding a qualification 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. There were also five component unit reports with qualifications for scope or other limitations regarding the Year 2000 disclosures while one component unit had an omission of required other information regarding the Year 2000 disclosure presentation. Given the nature and timing of the qualifications and the relative materiality of the values involved, if any, it is the belief of the Police Jury that the financial statements are not materially misstated absent any adjustment which might be required as a result of this modification. The auditors of Waterworks District No. 2 of Ward 4 also added an explanatory paragraph to their audit report since the entity was delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$170,000. 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 \$104,159. The bondholders are aware of both of the delinquencies and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

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

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

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

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

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

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

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

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

Governmental funds include the following fund types:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Assets, Liabilities and Equity

Cash and Investments

Cash includes amounts held in interest bearing demand deposit accounts.

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

In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Police Jury has stated their investments, with a remaining maturity at time of purchase of one year or less, at amortized cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value at December 31, 1998. Fair value was determined by obtaining "quoted" year end market prices.

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

Cash Equivalents

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

Receivables and Payables

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

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

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

- (1) Levy date: October, 1998
- (2) Billing date: November, 1998
- (3) Collection dates: December, 1998 to February, 1999
- (4) Due Date: November 15, 1998
- (5) Delinquent Date: December 31, 1998
- (6) Lien Date: February, 1999

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

C. Assets, Liabilities and Equity (cont.)

The Parish bills and collects property taxes using the assessed values determined by the Calcasieu Parish Tax Assessor. An assessment is made to finance the budget of a particular period and the revenue produced from any property tax assessment should be recognized in the fiscal period for which it was provided (budgeted) and for which the collections are reasonably available. Since the taxes for a budget year are generally collected in December of the levy year and January and February of the ensuing year, the entire levy is considered "available." Thus, collections and expected collections of the 1998 levy are accrued as "deferred" revenues and as receivables in the current year (1998). The revenues recognized in the current year (1998) are, accordingly, collections of the 1997 levy.

Inventories and Prepaid Items

Inventories are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 1998 are immaterial and are approximately the same as at December 31, 1997.

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

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

For the discretely presented component entities with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 1998, are recorded as prepaid items.

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

Restricted Asset Accounts

Primary Government. The Police Jury has established a trust account, which is physically segregated from other assets of the Police Jury, with Bank One in New Orleans for receipts of sales tax approved and designated for District 4-A road improvements. This sales tax is funding the retirement of revenue bonds. The trust has restricted cash in the amount of \$91,148, which is reported in the Debt Service 1992 Sales Tax Road Improvement Fund and \$269,063 in the Capital Projects Fund. The trust has restricted investments in the amount of \$2,460,000, which is reported in the Capital Projects Fund and \$1,563,983 in the Debt Service Fund. Restricted interest receivable is also reported in the Capital Projects Fund in the amount of \$9,191.

Component Units. The component units have restricted asset accounts in the amount of \$25,436,582 which are comprised of assets restricted for grant purposes, various projects/construction, customer/meter deposit liabilities, deferred compensation amounts, retirement of debt and self insurance liabilities.

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

C. Assets, Liabilities and Equity (cont.)

Fixed Assets

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

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

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

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

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

Accumulated depreciation for the component units' proprietary fund types was \$40,105,142. Depreciation expense was \$3,427,604 while amortization expense was \$232,211 for the same components units.

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

Compensated Absences

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

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

C. Assets, Liabilities and Equity (cont.)

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

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

At December 31, 1998, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$6,044,996 and \$440,230, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$440,230 is recorded in the general long-term debt account group.

Long-Term Obligations and Deferred Financing Costs

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

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

Interfund Transactions

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

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

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

C. Assets, Liabilities and Equity (cont.)

Capital Leases

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

Estimates

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

Memorandum Only-Total Columns

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

Comparative Data

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

A. Budgetary Information (cont.)

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, but no later than fifteen days prior to the beginning of the year, the budget is adopted through passage of an ordinance.
5. Budgetary amendments involving the transfer of funds from one individual fund to another, or involving increases in total individual fund expenditures exceeding amounts estimated, require the approval of the Police Jury.
6. A budget was not adopted for the Paving Assessment Debt Service Fund. The remainder of the general, special revenue, and debt service funds have legally adopted annual budgets and budget to actual comparisons have been made.
7. The Police Jury's intent with regard to the capital projects budget is to outline an annual spending plan as opposed to adopting an annual budget which would require the Police Jury to exercise stringent budgetary control over the year's spending. Operating with any degree of efficiency on an annual budget would be virtually impossible due to the nature of capital projects spending that is inherently dependent on the progress of each project as opposed to being predictable by the calendar year.
8. The original budget was adopted by the Police Jury on December 18, 1997. Expenditures may not legally exceed budgeted appropriations in the individual funds. During the year, several supplementary appropriations were necessary. The budgetary comparisons reported on the statements reflect final amended budgets. The supplementary budget amendments are as follows:

	<u>Budget As</u> <u>Originally Enacted</u>	<u>Supplementary</u> <u>Amendments</u>	<u>Budget As Revised</u>
General Fund:			
Revenues/operating transfers in	\$ 7,794,963	\$ 79,039	\$ 7,874,002
Expenditures	5,962,629	403,926	6,366,555
Special Revenue Funds:			
Revenues	\$ 46,505,672	\$ 438,655	\$ 46,944,327
Expenditures	46,169,533	4,155,694	50,325,227
Debt Service Funds:			
Revenues/operating transfers in	4,866,500	—	4,866,500
Expenditures	4,861,500	—	4,861,500

The supplementary amendments were necessary in order to (1) carry over any encumbrances obligated at the end of 1997, 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.

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

A. Budgetary Information (cont.)

9. The Police Jury is required by state law to amend its budget for a 5% unfavorable variance for revenue, expenditures or fund balance. This statute only applies to special revenue funds with anticipated expenditures that equal or exceed \$250,000.

There was one special revenue which exceeded the 5% unfavorable variance. The variance of Community Action Agency Fund's revenue exceeded the 5% by a minimal amount.

In addition there were two special revenue funds whose beginning fund balances projected did not materialize. The Job Training Program Act Fund and the Special Service District Improvement Fund reflect budgets with ending negative fund balances. These budgets should have been amended. However since revenue and expenditure variances did not exceed 5% the amendment was not made.

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

B. Budgetary-GAAP Reporting Reconciliation

The accompanying Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non GAAP Budgetary Basis) and Actual-General, Special Revenue and Debt Service Fund Types presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basic, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1998 is as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 459,589	\$ 13,304,076	\$ (3,437)
Adjustments:			
To adjust revenues for tax and revenue accruals	151,589	892,441	—
To adjust expenditures for salary and expense accruals	118,357	(374,885)	—
To adjust other sources and uses of financial resources	<u>(427,911)</u>	<u>82,967</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	301,624	13,904,599	(3,437)

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

B. Budgetary - GAAP Reporting Reconciliation (cont.)

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	—	—	65,738
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 301,624</u>	<u>\$ 13,904,599</u>	<u>\$ 62,301</u>

C. Excess of Expenditures Over Appropriations

The following is a listing of the excesses of expenditures over appropriations in individual funds for the year ended December 31, 1998.

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue:			
Section 8 Housing Assistance Program	2,118,940	2,141,224	(22,284)
Solid Waste Fund	2,987,693	3,099,664	(111,971)
JTPA Fund	3,101,182	3,115,683	(14,501)
LCDBG Project Fund	80,050	87,458	(7,408)
Calcasieu Parish Law Library Commission	57,000	70,331	(13,331)
Mosquito Control Fund	1,533,771	1,585,666	(51,895)

D. Deficit Fund Balance

Primary Government

The Public Works Maintenance Facility Projects Fund has a deficit fund balance of \$87,411. This is due to the accrual of retainage payable. The amount will be funded in 1999.

Component Units

One component unit had deficit unreserved, undesignated fund balance in the amount of \$483 due to insufficient operating funds while another component unit had a deficit reservation for debt service in the amount of \$82,590 due to interim financing of construction activity.

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

E. Deficit Retained Earnings

Primary Government

The Self Insured Liability/Property Internal Service Fund has a deficit retained earnings of \$835,804 due to an accrual for estimated contingent liabilities resulting from various lawsuits (see Note IV(B)). This full amount is not expected to be immediately disbursed since the final outcome of the various lawsuits has not been determined. It is expected that this amount will be financed over several years as needed.

Component Units

One component unit had deficit unreserved retained earnings in the amount of \$379,876, due to insufficient operating funds.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

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

Primary Government

The Police Jury's deposits at December 31, 1998 were entirely covered by federal depository insurance or by pledged collateral as required by Louisiana Revised Statute 39:1225.

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

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

Deposits.

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

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

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

A. Deposits and Investments (cont.)

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

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

The deposit information at December 31, 1998 for the Police Jury is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 7,885,719	\$ 4,817,459
Category 3	<u>203,003</u>	<u>360,211</u>
Total	<u>\$ 8,088,722</u>	<u>\$ 5,177,670</u>

Investments.

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

The investment information at December 31, 1998 for the Police Jury is as follows:

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Government Securities	<u>\$100,181,489</u>	<u>\$ 1,563,983</u>	\$101,745,472	\$101,712,873
Mutual Funds			2,460,000	2,460,000
Louisiana Asset Management Pool			<u>185,094</u>	<u>185,094</u>
Total			<u>\$104,390,566</u>	<u>\$104,357,967</u>

Category 3-U.S. Government Securities assets are controlled and held in trust by Bank One, as trustee for the benefit of the bond holders. The investments are in the name of the trust estate, created by the bond indenture, as opposed to Calcasieu Parish Police Jury.

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

A. Deposits and Investments (cont.)

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

Component Units

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

The *deposit* information at December 31, 1998 for the discretely presented component units is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 9,395,400	\$ 9,284,109
Category 2	933,438	903,625
Category 3	<u>41,749,149</u>	<u>41,560,709</u>
Totals	<u>\$ 52,077,987</u>	<u>\$ 51,748,443</u>

<u>Investment Type</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
U.S. Govt. Securities	<u>\$ 16,004,489</u>	<u>\$ 14,419,217</u>	<u>\$ 8,958,990</u>	\$ 39,382,696	\$ 39,694,672
Investment Contracts				29,806,817	29,806,817
Louisiana Asset Management Pool (LAMP)				492,068	492,068
Mutual Funds				<u>2,781,257</u>	<u>2,781,257</u>
Totals				<u>\$ 72,462,838</u>	<u>\$ 72,774,814</u>

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

A. Deposits and Investments (cont.)

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

	<u>Primary Government</u>	<u>Component Units</u>
Carrying values per Note III(A):		
Deposits	\$ 5,177,670	\$ 51,748,443
Investments	<u>104,390,566</u>	<u>72,462,838</u>
Adjusted Note III(A) disclosure	<u>\$ 109,568,236</u>	<u>\$ 124,211,281</u>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 5,002,548	\$ 46,764,514
Investments	100,181,487	52,370,496
Restricted cash and cash equivalents	360,211	8,116,344
Restricted assets:		
Primary Government	4,033,174	—
Component Unit	—	17,320,238
Ad Valorem and Other Restricted Assets	<u>(9,184)</u>	<u>(360,311)</u>
Adjusted Balance Sheet total	<u>\$ 109,568,236</u>	<u>\$ 124,211,281</u>

B. Receivables

Primary Government

Receivables at December 31, 1998 consist of the following:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service Funds</u>	<u>Agency Funds</u>
Receivables:						
Interest	\$ 90,073	\$ 635,307	\$ —	\$ 73,505	\$ 53,224	\$ 1,074
Ad valorem taxes	5,243,893	9,991,383	—	—	—	737,687
Sales/Occupancy Taxes	—	1,427,190	—	892,993	—	72,308
Special Assessments:						
Current	5,303	—	54,656	—	—	—
Delinquent	5,239	—	5,148	—	—	—
Deferred	144,576	—	293,331	—	—	—
Intergovernmental	88,693	771,427	—	31,616	—	—
Note Receivable	247,954	—	—	—	—	—
Other receivables	<u>126</u>	<u>433,912</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>83,605</u>
Total receivables	<u>\$ 5,825,857</u>	<u>\$ 13,259,219</u>	<u>\$ 353,135</u>	<u>\$ 998,114</u>	<u>\$ 53,224</u>	<u>\$ 894,674</u>

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

B. Receivables (cont.)

The *note receivable* recorded in the General Fund in the amount of \$247,954 represents amounts expended in connection with capital improvements made at the Burton Coliseum. McNeese State University has leased the Coliseum from the Police Jury and is currently receiving the ad valorem taxes designated for the Coliseum's maintenance (less an administrative fee for the Police Jury.) McNeese has executed a note payable to the Police Jury for the improvements paid for by the Police Jury, wherein they agreed to designate currently \$247,954 for the reimbursement of this outlay. Since there is an ad valorem tax dedicated for the Coliseum, there does not appear to be any credit risk related to this note.

Ad valorem taxes receivable and special assessments receivable have been reduced by an allowance for uncollectible taxes. Estimated uncollectible taxes for 1998 were \$871,524 and \$118,363, respectively.

Certain collectible amounts of property tax revenue for the 1998 reporting period, respective portions of which are not material to any fund, are not included in the amounts reported as receivable and revenue and are not a part of the allowance amount mentioned in the previous paragraph. It has been the Parish's policy to recognize these amounts as revenue in the years they are actually collected. The Police Jury's property tax calendar is reported in Note I(C).

Component Units

The majority of the receivable balances from the discretely presented component units results from mortgage loans receivable from the Calcasieu Parish Public Trust Authority. The receivable totals \$12,543,523. (\$9,344,341 and \$2,957,938 of the mortgage loans receivable are pledged as security of the 1991 Series A and 1992 Series B Mortgage Revenue Refunding Bonds, respectively.)

C. Interfund Receivables/Payables

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

1. The composition of interfund balances as of December 31, 1998 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 645,477	\$ —
Special Revenue Funds:		
Public Works		1,217
Community Action Agency	—	42,100
Animal Control		101,786
Administrative Fund	—	<u>374</u>
Total Special Revenue Funds	0	145,477

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

C. Interfund Receivables/Payables (cont.)

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Capital Projects Funds:		
Public Works Maintenance Facility	\$ 100,000	—
Enterprise Funds:		
Self-Insured General Liability Fund	<u>—</u>	<u>600,000</u>
Total All Funds	<u>\$ 745,477</u>	<u>\$ 745,477</u>

2. Advances To and From Other Funds

	<u>Advance from Other Funds</u>	<u>Advance to Other Funds</u>
General Fund	\$ —	\$ 161,606
Debt Service Funds		
Paving Assessment Fund	<u>161,606</u>	<u>—</u>
Total All Funds	<u>\$ 161,606</u>	<u>\$ 161,606</u>

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

<i>Primary Government</i>	<i>Component Unit</i>	
<u>Payable Entity</u>	<u>Receivable Entity</u>	
Criminal Court Fund	District Attorney	\$ 36,623 *
Paving Assessment Fund	Waterworks District 5 of Ward 3	15,336
Riverboat Fund	Fire District 1 of Ward 2	28,901
	Waterworks District 11 of Wards 4 & 7	<u>2,846</u>
Total		<u>\$ 83,706</u>
<u>Receivable Entity</u>	<u>Payable Entity</u>	
General Fund:	Waterworks District 5 of Ward 3	\$ 103,644
	Waterworks District 11 of Wards 4 & 7	2,967
	Waterworks District 11 of Wards 4 & 7	1,000 *
	Sewer District 8 of Ward 4	7,760
	Fire District 4 of Ward 4	16,835
	Library	844
	Sheriff	3,988 *
Self-Insured Liability/Property Insurance Fund	Sewer District 8 of Ward 4	<u>1,100</u>
Total		<u>\$ 138,138</u>

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

C. Interfund Receivables/Payables (cont.)

* 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	\$ 138,138
Amounts not reported on outside component units	<u>(4,988)</u>
Due to primary government	<u>\$ 133,150</u>
Due to component units	\$ 80,860
Amounts not reported on outside component units	<u>(36,623)</u>
Due from primary government	<u>\$ 44,237</u>

D. Interfund Transfers

1. A residual equity transfer of \$6,096 was made from the Paving Assessments Debt Service fund to the Public Works fund for completion of several paving projects. While another residual equity transfer of \$3,870 was made from the Capital Projects fund to the Paving Assessments Debt Service 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 1998:

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 10,000	\$ 2,313,215
Special Revenue Funds:		
Public Works	1,711,696	110,000
Solid Waste	—	60,000
Health Unit	—	474,416
Mosquito Control	119,416	—
Animal Control	425,000	—
Administrative Fund	—	425,000
Planning and Development	300,000	—
Parks	281,000	—
Community Action Agency	60,000	3,000

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

D. Interfund Transfers (cont.)

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
Lajet Fund	3,000	—
Criminal Court Fund		7,055
GIS/MIS Fund	345,000	—
Calcasieu Parish Road and Drainage Trust Fund	—	134,063
Civilian Airport	—	10,000
Riverboat Fund	—	2,265,317
Airport Study Fund	48,000	—
Multipurpose Contract Postal Unit	6,626	—
Food for Seniors Fund	14,917	
LLEBDG - Drug Court Fund	<u>7,055</u>	<u>—</u>
Total Special Revenue Funds	3,321,710	3,488,851
Debt Service Funds:		
Paving	6,028	—
1992 Sales Tax Road Improvement	<u>4,565,667</u>	<u>—</u>
Total Debt Service Funds	4,571,695	—
Capital Projects:		
Courthouse and Jail Fund	375,000	—
Paving Assessment Fund	239,437	—
1992 Sales Tax Road Improvement	—	4,570,297
Global Project Fund	900,000	—
Health Unit Construction Fund	100,000	—
Senior Citizen Center Fund	<u>250,000</u>	<u>—</u>
Total Capital Projects Funds	1,864,437	4,570,297
Internal Service Funds:		
Self-Insured Health Insurance Fund	52,021	—
Self-Insured Liability/Property Insurance Fund	<u>552,500</u>	<u>—</u>
Total Internal Service Funds	<u>604,521</u>	<u>—</u>
Total	<u>\$ 10,372,363</u>	<u>\$ 10,372,363</u>

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

D. Interfund Transfers (cont.)

3. Operating Transfers In and Out for the Component Units in the amount of \$111,887 represents transfers between the Governmental Fund Types and the Proprietary Fund Types.
4. Operating Transfers between Primary Government and Component Units

	<u>Operating Transfers (To)/From</u>	
	<u>Primary Government</u>	<u>Component Units</u>
<i>Primary Government:</i>		
General Fund	\$ —	\$ (259,385)
Special Revenue Fund		
Criminal Court Fund	134,000	(1,848,305)
Riverboat Fund	—	(250,000)
Library Debt Service Reduction Fund	—	(50,000)
Total Special Revenue Fund	<u>134,000</u>	<u>(2,148,305)</u>
Total Primary Government	<u>\$ 134,000</u>	<u>\$ (2,407,690)</u>
<i>Component Units:</i>		
Parish Library	\$ 300,000	\$ —
Clerk of Court	70,910	—
District Attorney of the 14 th Judicial District	1,848,305	—
The 14 th Judicial District Court Judicial Expense Fund	—	(134,000)
Coroner's Office	<u>188,475</u>	<u>—</u>
Total Component Units	<u>\$ 2,407,690</u>	<u>\$ (134,000)</u>

E. Due To/From Other Governmental Units

Amounts due from other governmental units at December 31, 1998 consisted of the following:

La. State Transportation Trust Fund	\$ 114,591
Fourth quarter severance tax	80,046
West Calcasieu Port	19,397
La. Department of Revenue (Video Poker)	168,002
U. S. Corp of Engineers	29,359
City of Sulphur	12,817
State grants receivable	276,718
Federal grants receivable	<u>190,806</u>
Total due from other governmental units	<u>\$ 891,736</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, 1998 consisted of the following:

La. State Transportation Fund Reimbursement	\$ 279,699
Housing Assistance (U.S. Dept. Of HUD) reimbursement	923,554
Local Emergency Planning Committee	21,310
McNeese State University	906,551
Calcasieu Parish School Board	50,163
Sowela Technical Institute	8,360
Southwest Louisiana Convention and Visitors Bureau	<u>143,287</u>
Total due to other governmental units	<u>\$ 2,332,924</u>

F. Fixed Assets

Primary Government

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

	<u>Balance 01/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/98</u>
Land, buildings, & improvements	\$ 48,490,064	\$ 258,402	\$ 37,847	\$ 48,710,619
Equipment & furniture	18,513,268	5,127,688	4,461,378	19,179,578
Construction in progress	<u>9,536,440</u>	<u>1,997,717</u>	<u>—</u>	<u>11,534,157</u>
Total fixed assets	<u>\$ 76,539,772</u>	<u>\$ 7,383,807</u>	<u>\$ 4,499,225</u>	<u>\$ 79,424,354</u>

Component Units

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

	<u>Balance 01/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/98</u>
Calcasieu Parish Sheriff	\$ 24,014,345	\$ 6,924,415	\$ 2,216,935	\$ 28,721,825
Library	12,096,534	338,531	360,230	12,074,835
Community and Playground District 2 of Ward 4	<u>20,557,545</u>	<u>216,524</u>	<u>—</u>	<u>20,774,069</u>
Total fixed assets	<u>\$ 56,668,424</u>	<u>\$ 7,479,470</u>	<u>\$ 2,577,165</u>	<u>\$ 61,570,729</u>

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

F. Fixed Assets (cont.)

General Fixed Asset Account Group (for those component units above)	Balance 01/01/98	Additions	Deletions	Balance 12/31/98
Land	\$ 504,752	\$ 2	\$ ---	\$ 504,754
Buildings	28,379,841	1,657,959	---	30,037,800
Equipment & furniture	14,801,597	3,754,683	2,577,165	15,979,115
Construction in progress	12,982,234	2,066,826	---	15,049,060
Total	<u>\$56,668,424</u>	<u>\$ 7,479,470</u>	<u>\$ 2,577,165</u>	<u>\$61,570,729</u>

<u>Proprietary Funds</u>	Calcasieu Parish <u>Sheriff</u>	<u>Airport Authority</u>	West Calcasieu <u>Cameron Hospital</u>
Land and Buildings	\$ ---	\$ 18,912,196	\$ 26,457,611
Equipment/Furniture	109,700	1,072,940	15,323,094
Construction in Progress	---	---	1,161,703
Accumulated Depreciation	<u>(78,497)</u>	<u>(9,775,521)</u>	<u>(19,564,667)</u>
Net fixed assets	<u>\$ 31,203</u>	<u>\$ 10,209,615</u>	<u>\$ 23,377,741</u>

G. Leases

Operating Leases (Primary Government)

Burton Coliseum Lease.

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

Also, on March 3, 1995, the Police Jury formalized a prior agreement with McNeese relative to financing a portion of the Burton Coliseum capital improvements. The total improvements financed in 1995 were \$779,254. In 1996, additional improvements of \$135,223 were financed. The initial cost and current year improvements have been financed at 7.01% annual percentage rate on the outstanding balance. At December 31, 1998, the principal balance is \$247,954 and will be paid in 1999.

Niblett's Bluff Park Lease.

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

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

G. Leases (cont.)

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 \$767,362 at December 31, 1998. 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, 1998:

<u>Year Ended December 31,</u>	<u>West Cal- Cam Hospital</u>	<u>Other Component Units</u>
1999	\$ 407,498	\$ 220,029
2000	288,454	157,091
2001	135,982	125,622
2002	92,854	27,040
2003	<u>29,007</u>	<u>0</u>
Total Minimum Lease Payments	953,795	529,782
Less: Amount Representing Interest	<u>129,744</u>	<u>47,444</u>
Present Value of Future Minimum Lease Payments	<u>\$ 824,051</u>	<u>\$ 482,338</u>

West Calcasieu Cameron Hospital also leases part of the hospital facilities under an operating lease to a provider of long-term acute care services. The lease term is effective until September 30, 2001. At December 31, 1998, future minimum lease receipts were as follows:

Year Ending December 31, 1999	\$ 178,800
Year Ending December 31, 2000	239,544
Year Ending December 31, 2001	179,698

H. Long-Term Debt

Primary Government

Long-term Debt at December 31, 1998 consists of the following issues:

General Obligation Bonds

\$60,000 - 1982 Jail Study Bonds, Series B due in annual installments of \$3,204 to \$7,373 through June 15, 2002; interest at 10.6% to 10.7%	<u>\$ 22,356</u>
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NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

H. 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 Paving Assessments Fund. The latest bond series was issued in 1998 for \$245,749 with a stated rate of interest of 5.5%. The remaining series have interest rates of 8.0% and 6.5%. Total principal outstanding at December 31, 1998 was \$451,449.

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 1998 are as follows (revenue bonds are to follow):

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Special Assessment</u>	<u>Total</u>
1999	\$ 6,979	\$ 92,604	\$ 99,583
2000	6,904	88,413	95,317
2001	6,779	70,066	76,845
2002	6,754	60,743	67,497
2003	0	58,068	58,068
2004 & thereafter	<u>0</u>	<u>208,492</u>	<u>208,492</u>
	<u>\$ 27,416</u>	<u>\$ 578,386</u>	<u>\$ 605,802</u>

Revenue Bonds

\$24,600,000 - 1992 District 4A Revenue Bonds
 due in annual installments of \$2,000,000 -
 \$3,770,000 beginning September 1, 1996
 through 2002; interest initially set at 1.90%
 variable rate adjusted weekly \$ 15,060,000

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

This Bond and the issue of which it forms a part are payable as to both principal and interest solely from and secured by an irrevocable pledge and dedication of the net avails or proceeds of the 2/3

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

H. Long-Term Debt (cont.)

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

In addition to the pledge of specific revenues, a special reserve of \$2,460,000 was initially pledged and set aside as additional security for the certificates of indebtedness outstanding. The value of this reserve fund, at December 31, 1998, is \$2,460,000. The interest rate mode for the bonds is a weekly variable rate and the rate for the initial weekly period was 1.90% per annum.

The Police Jury has committed itself to certain covenants as described in the Trust Indenture and Letter of Credit. The following trust funds were established pursuant to the issuance of the bonds: (1) Project Fund, (2) Bond Fund - Interest Account, Principal Account, and Letter of Credit Account, (3) Debt Service Reserve Fund, (4) Revenue Fund, (5) Purchase Fund - Remarketing Account, Liquidity Account, and Insurer Payment Account, and (6) Rebate Fund.

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

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

<u>Year</u>	<u>Principal</u>
1999	3,770,000
2000	3,770,000
2001	3,770,000
2002	<u>3,750,000</u>
	* <u>\$ 15,060,000</u>

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

H. Long-Term Debt (cont.)

* 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, 1998 as well as the first week in 1999, the rate was 4.52%.

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

	Balance at January 1, 1998	Current Year Additions	Current Year Retirements	Balance at December 31, 1998
General Obligation Debt	\$ 26,733	\$—	\$ 4,377	\$ 22,356
Revenue Bonds Payable	18,830,000	—	3,770,000	15,060,000
Special Assessment Debt	267,804	245,750	62,105	451,449
Unused ETO & Vacation Time Payable (Net Increase)	<u>415,174</u>	<u>25,056</u>	<u>—</u>	<u>440,230</u>
Total Changes in Long-Term Debt Account Group	<u>\$ 19,539,711</u>	<u>\$ 270,806</u>	<u>\$ 3,836,482</u>	<u>\$ 15,974,035</u>

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

Component Units

1. A number of the special districts included as discrete component units have revenue bonds, general obligation bonds, and other debt outstanding at December 31, 1998. Principal and interest on the bonds are payable from water and sewer collections, other revenues, and ad valorem taxes levied on taxable property within the respective districts. The Police Jury is not legally responsible for the payment of these districts' debt from Police Jury funds in the event of default.

The annual requirements to amortize all component unit debt outstanding as of December 31, 1998, including interest payments of \$64,257,265 are as follows:

Year Ending <u>Dec. 31</u>	General Obligation <u>Bonds</u>	Revenue <u>Bonds</u>	Special <u>Assessments</u>	<u>Notes Payable</u>
1999	\$ 3,649,459	\$ 10,618,619	\$ 12,031	\$ 633,497
2000	3,547,909	10,308,141	11,315	38,368
2001	3,424,829	10,287,110	—	38,368
2002	3,304,152	10,150,562	—	—
2003	2,041,153	9,940,569	—	—
Thereafter	<u>11,900,155</u>	<u>92,677,898</u>	<u>—</u>	<u>—</u>
	<u>\$ 27,867,657</u>	<u>\$ 143,982,899</u>	<u>\$ 23,346</u>	<u>\$ 710,233</u>

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

H. Long-Term Debt (cont.)

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

	<u>Beginning of Year</u>	<u>Current Year Additions</u>	<u>Current Year Retirements</u>	<u>End of Year</u>
General Obligation Bonds	\$ 15,090,000	\$ —	\$ 1,575,000	\$ 13,515,000
Revenue Bonds	12,890,000	3,945,000	5,695,000	11,140,000
Compensated Balances	<u>552,513</u>	<u>464,882</u>	<u>421,790</u>	<u>595,605</u>
Total	<u>\$ 28,532,513</u>	<u>\$ 4,409,882</u>	<u>\$ 7,691,790</u>	<u>\$ 25,250,605</u>

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

Library	\$ 10,580,931	\$ —	\$ 745,208	\$ 9,835,723
Sheriff	13,326,582	4,409,882	6,131,582	11,604,882
Community Center & Playground District No. 2 of Ward 4	<u>4,625,000</u>	<u>—</u>	<u>815,000</u>	<u>3,810,000</u>
Total	<u>\$ 28,532,513</u>	<u>\$ 4,409,882</u>	<u>\$ 7,691,790</u>	<u>\$ 25,250,605</u>

- In November, 1997, the Calcasieu Parish Public Library, a discretely presented component unit, issued general obligation bonds to advance refund two previously issued general obligation bonds. The advance refunding met the requirements of an in-substance defeasance and the refunded bonds were removed from the respective financial statement account. The Library issued \$8,420,000 of general obligation bonds to advance refund \$5,935,000 of outstanding bonds originally issued in 1990 and \$1,730,000 of outstanding bonds originally issued in 1991. There is a portion of both of the 1990 and 1991 bonds (\$1,605,000 and \$440,000) that will not be refunded but will continue to be retired annually through the year 2001. The cash flow requirements to service the old refunded debt is \$11,668,135. The cash flow requirements to service the new debt is \$11,168,054, which results in a net savings of \$500,081. The present value of the savings or economic gain to the District is \$390,023. There was also accrued interest of \$11,458 on the new debt. There were no scheduled principal payments in 1998 on the "defeased" debt.
- In 1998, the Calcasieu Parish Sheriff, a discretely presented component unit, issued revenue refunding bonds to retire existing revenue bonds. This was a current refunding of bonds as opposed to an advance refunding (in-substance defeasance) since the proceeds were actually used to retire the bonds.

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

I. Contributed Capital

Primary Government

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

Component Units

Contributed capital for the component units consisted of the following:

Grants	\$ 7,412,809
General obligation bonds	3,404,800
Construction/capital projects	10,935,338
Self insured activities	1,000,000
Other	192,979
Capitalized interest	262,391
Amortization/Depreciation	<u>(1,103,672)</u>
Total	<u>\$ 22,104,645</u>

Changes to contributed capital for component units were:

Beginning contributed capital	\$ 20,651,706
Estimated grant reduction	(8,333)
General Obligation Bonds	800,000
Cash Contributions:	
Sewer District No. 11 of Ward 3 (equipment)	8,164
Sewer District No. 8 of Ward 4 (equipment)	8,164
Waterworks District No. 5 of Ward 3	8,164
Noncash Contributions:	
Waterworks District No. 5 of Ward 3 (water system)	125,865
Airport Authority District No. 1	630,415
Amortization of Contributed Capital	<u>(119,500)</u>
Ending Contributed Capital	<u>\$ 22,104,645</u>

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

J. Reserved Fund Balance and Retained Earnings

Primary Government

The General Fund has a reservation of fund balance for advances in the amount of \$161,606.

All of the debt service funds have reserved fund balances, in the amount of \$1,721,206 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 \$3,861,383 for the special revenue funds and capital projects funds.

Component Units

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$4,091,476, (2) prepaid items-\$169,172, and (3) project activities-\$9,078,687. Reserved retained earnings was \$8,529,123 and related to debt retirement, construction and capital outlay expenses.

K. Designated Fund Balance

Primary Government

The Public Works Fund and Parks Fund have designated fund balances in the amount of \$17,704,680 and \$1,674,214, respectively, for the purpose of capital improvements.

Component Units

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

(3) Capital expenditures and/or improvements	\$ 6,495,792
(4) Future expenditures (operating or otherwise)	\$ 1,104,633

L. Prior Period Adjustments and Accounting Changes

Primary Government

The Parish implemented GASB Statement NO. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. In accordance with the amended provisions of Internal Revenue Code (IRC) Section 457 which were enacted into law in August 1996, all assets and income of the plan must be held in trust for the exclusive benefit of the participants and their beneficiaries. GASB Statement No. 32 requires governments who have fiduciary accountability and are in a trustee capacity for an IRC Section 457 plan to report the plan in its financial statements as an expendable trust fund. Those governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statement. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities were not presented as of December 31, 1998. See Note IV (C) for disclosure of the Parish's deferred compensation plan and compliance with GASB Statement No. 32.

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

L. Prior Period Adjustments and Accounting Changes (cont.)

Component Units

There were two discretely presented component units that reflected a prior period adjustment on their financial statements. Community Center District No. 1 of Ward 6 reflected a prior period adjustment in the amount of \$81,910 to properly reflect the availability of the District's property tax levy. Fund balance was reduced by \$81,910. Waterworks District No. 5 of Ward 3 also reflected a prior period adjustment of \$79,715 to properly reflect the 1997 construction activity in the correct fund. This entry decreased fund balance in the District's debt service fund by \$79,715. There was no effect on net income since all of activity affected assets and liabilities of the enterprise fund in 1997.

M. Liabilities Payable from Restricted Assets

Component Units

Several of the discretely presented component units reflected liabilities payable from restricted assets. The total liability presented was \$489,343 and represents each component unit's liability for customer deposits, interest payable or restricted accounts payable.

IV. OTHER INFORMATION

A. Risk Management

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

F.A. Richard & Associates, Inc. has been contracted for claims administration and control services for the workmen's compensation fund while Employee Benefit Services has been retained for administration and control services for the health insurance fund. The Police Jury will administer the latter funds with the assistance of other professional contractors as needed.

The Police Jury purchases commercial insurance for workmen's compensation, health insurance, and general liability risks. The Police Jury did not have any significant reduction in these three insurance coverages from the 1997 coverage. In addition, for claims covered by the self insurance commercial policies, the amount of settlements did not exceed insurance coverage, for any of the past three years, since the Police Jury has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Police Jury until an individual claim reaches \$250,000 per year or total claims

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

of \$1.25 million per year. At December 31, 1998, 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 \$160,000 per year. In 1998, the Police Jury received \$38,888 for stop-loss coverages for previous policy years. In 1997, the Police Jury received \$74,425 for stop-loss coverages.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury recorded an estimated accrual of \$21,419 for stop-loss coverage reimbursement in 1997 of which \$18,082 is still outstanding at December 31, 1998. Correspondence with the previous administrator has been made. In 1998 the Police Jury received \$39,158 in stop-loss coverages and accrued an additional \$1,009.

The claims liability reported in each of the Self Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10., which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) Workmen's compensation claims are recorded based on both the contract administrator's and the Police Jury's risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) Health insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) General liability claims are calculated based on the Police Jury's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Police Jury received \$118,618 in 1999 before the issuance of the financial statements for prior year stop-loss coverages. However it was not determined before the issuance of the financial statements whether these reimbursements related to paid or unpaid claims at December 31, 1998. Accordingly, this amount was not accrued at year end for conservative purposes. The Police Jury has not purchased any annuity contracts. Changes in the Funds' claims liability amounts are as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claim's Liability Balance at Year End</u>
<i>(1) Workmen's Compensation Fund</i>				
1994	\$ 80,265	\$ 74,524	\$ (75,495)	\$ 79,294
1995	\$ 79,294	\$ 166,015	\$ (98,101)	\$ 147,208
1996	\$ 147,208	\$ 165,975	\$ (140,255)	\$ 172,928
1997	\$ 172,928	\$ 306,376	\$ (205,506)	\$ 273,798
1998	\$ 273,798	\$ 391,972	\$ (303,360)	\$ 362,410

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claim's Liability Balance at Year End</u>	
(2) Health Insurance Fund					
1994	\$ 412,013	\$ 1,281,752	\$ (1,432,678)	\$ 261,087	
1995	\$ 261,087	\$ 1,200,745	\$ (1,119,741)	\$ 342,091	
1996	\$ 342,091	\$ 1,926,038	\$ (1,795,856)	\$ 472,273	
1997	\$ 472,273	\$ 1,779,312	\$ (1,813,868)	\$ 437,717	
1998	\$ 437,717	\$ 1,760,075	\$ (1,794,356)	\$ 403,436	
(3) General Liability Fund					
1994	\$ 664,260	\$ 402,908	\$ (14,068)	\$ 1,053,100	
1995	\$ 1,053,100	\$ 226,632	\$ (684,053)	\$ 595,679	
1996	\$ 595,679	\$ 522,486	\$ (96,895)	\$ 1,021,270	
1997	\$ 1,021,270	\$ 1,170,352	\$ (650,743)	\$ 1,540,879	(a)
1998	\$ 1,540,879	\$ 711,388	\$ (1,870,011)	\$ 382,256	(b)
(4) Unemployment Insurance Fund					
1994	\$ 0	\$ 16,767	\$ (12,185)	\$ 4,582	
1995	\$ 4,582	\$ 12,798	\$ (12,008)	\$ 5,372	
1996	\$ 9,954	\$ 16,599	\$ (20,463)	\$ 6,090	
1997	\$ 6,090	\$ 15,318	\$ (18,762)	\$ 2,646	(c)
1998	\$ 2,646	\$ 5,449	\$ (6,470)	\$ 1,625	(c)

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

(b) \$2,643 is reflected in Accounts Payable while \$379,613 is reflected as a liability for self insurance claims.

(c) This amount is reflected in Accounts Payable.

GASB Statement 30 *Risk Financing Omnibus* requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$35,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

NOTE IV - OTHER INFORMATION (CONT.)

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, 1998, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Thirty-three (33) 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 \$276,500 in claims for the above claims. This amount is reflected in the Self Insured Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages. The Police Jury and District Attorney are corresponding with the insurance carrier over several cases which were settled and insurance coverage was questionable. Any potential recoveries at this point are not estimable.

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

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 1998:

Lewing Construction	\$ 114,163
R.E. Heidt Construction	
Project 1998-01	172,757
Project 1998-03	704,804
Project 1998-07	152,114
Project 1998-08	948,184
W.E. McDonald	
Project 1998-02	442,557
Project 1998-04	1,091,727
Project 1998-06	248,747

NOTE IV - OTHER INFORMATION (CONT.)

B. Contingent Liabilities and Commitments (cont.)

Miller and Associates	
Senior Citizen Center	763,670
Jans Constructions	
Project 1998-10	<u>14,613</u>
Total Primary Government	<u>\$ 4,653,336</u>

The Parish also anticipates incurring approximately \$65,000 in expenditures related to equipment purchases to be Year 2000 compliant.

C. Deferred Compensation Plan

The Police Jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The amount deferred by the employee is not available until termination, retirement, death or unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code Section 457 which were enacted into law in August 1996, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required by the amendment of the code, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan.

The Parish implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan*, in 1998. Under this statement governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements as of December 31, 1998. There is no reporting in the Fiduciary Fund type for the 1998 or 1997 activity.

Assets totaling \$1,635,288 are held in Public Employees Benefit Services Corporation, a deferred compensation center.

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 1998 payment was \$195,547. Another payment of \$100,000 was received upon completion of the construction of a new animal control facility. There are other agreements with various municipalities for animal control services.

NOTE IV - OTHER INFORMATION (CONT.)

D. Joint Service Agreements (cont.)

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on June 16, 1994 pertaining to maintenance of building, cleaning supplies, clothing and hygienic supplies for prisoners at the Parish jail facility. The Parish agrees to pay the Sheriff an annual negotiated amount (the 1998 payment was agreed at \$322,677). The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments above described, the Sheriff agrees to provide utensils, clothing and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building.

The Calcasieu Parish Police Jury, the Fourteenth Judicial District Court, Family and Juvenile Court Division, and Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement in 1996 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for three years commencing on January 1, 1996 and ending December 31, 1998, with an optional extension of (two) three year periods. A total sum of \$336,260 was paid for 1998.

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

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

In June 1995, the Police Jury entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the Casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments for the next six years. The agreement also specified that the parish would receive a boarding fee for each passenger. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Westlake. In 1998, the Police Jury received \$5,810,208 in boarding fees of which \$977,833 was remitted to other government entities. The required annual payment of \$1,000,000 was also received.

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

E. Post-Employment Benefits

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

NOTE IV - OTHER INFORMATION (CONT.)

F. Retirement Commitments

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

The payroll for Parish employees covered by the system for the year ended December 31, 1998 was \$15,122,543; the Parish's total payroll was \$18,001,864.

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

Plan A Fund Benefits:

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

Benefit rates are one per cent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and three per cent of final compensation for each year of service after January 1, 1980.

Plan B Fund Benefits:

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

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

Covered employees are required by Louisiana Statute to contribute 9.5% of total compensation for Plan A and 2.0% of total compensation less \$100 per month for Plan B. The Parish is required by the same statute to contribute 7.75% of total compensation for Plan A and 1.00% of total compensation for Plan B. The contribution requirement for the year ended December 31, 1998 was \$2,602,786 which consisted of \$1,169,437 from the Parish and \$1,433,349 from employees; these contributions represented 7.75% and 9.50% of covered payroll, respectively.

NOTE IV - OTHER INFORMATION (CONT.)

F. Retirement Commitments (cont.)

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at December 31, 1998, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,010.1 Million. This consisted of \$959.0 Million for Plan A and \$51.1 Million for Plan B. The System's net assets available on that date (valued at fair market value) were \$1,206.3 Million, leaving no unfunded pension benefit obligation. The Parish's 1998 contribution represented 4.5% 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, 1998 audit report.

G. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 1998 follows:

David Abshire	\$	14,400
Francis L. Andrepont		10,272
Allen P. August		77
Luvertha August		14,400
Dale M. Bayard		10,272
Algie Breaux		14,400
Al Burguieres		10,272
Calvin Collins		10,272
Larry Currie		14,400
Gene Garrett		10,272
Elizabeth C. Griffin		14,400
George Heard		14,400
Dana Carl Jackson		10,272
Charles S. Mackey		10,272
Paul Rainwater		10,272
Sandra Treme		14,400
Total	\$	<u>183,053</u>

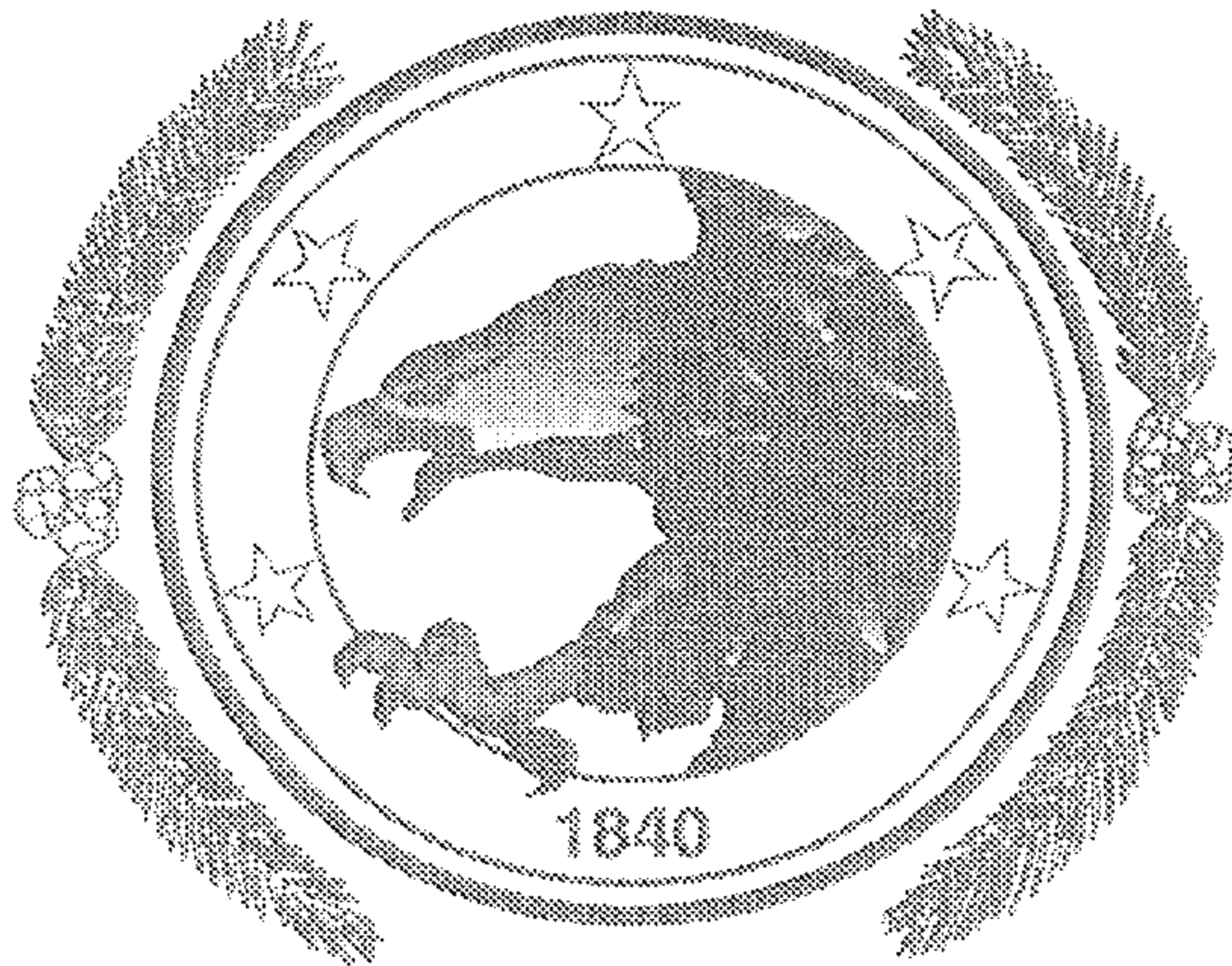
V. FEDERAL AND STATE FINANCIAL ASSISTANCE

A. On-Behalf Payments for Salaries and Benefits

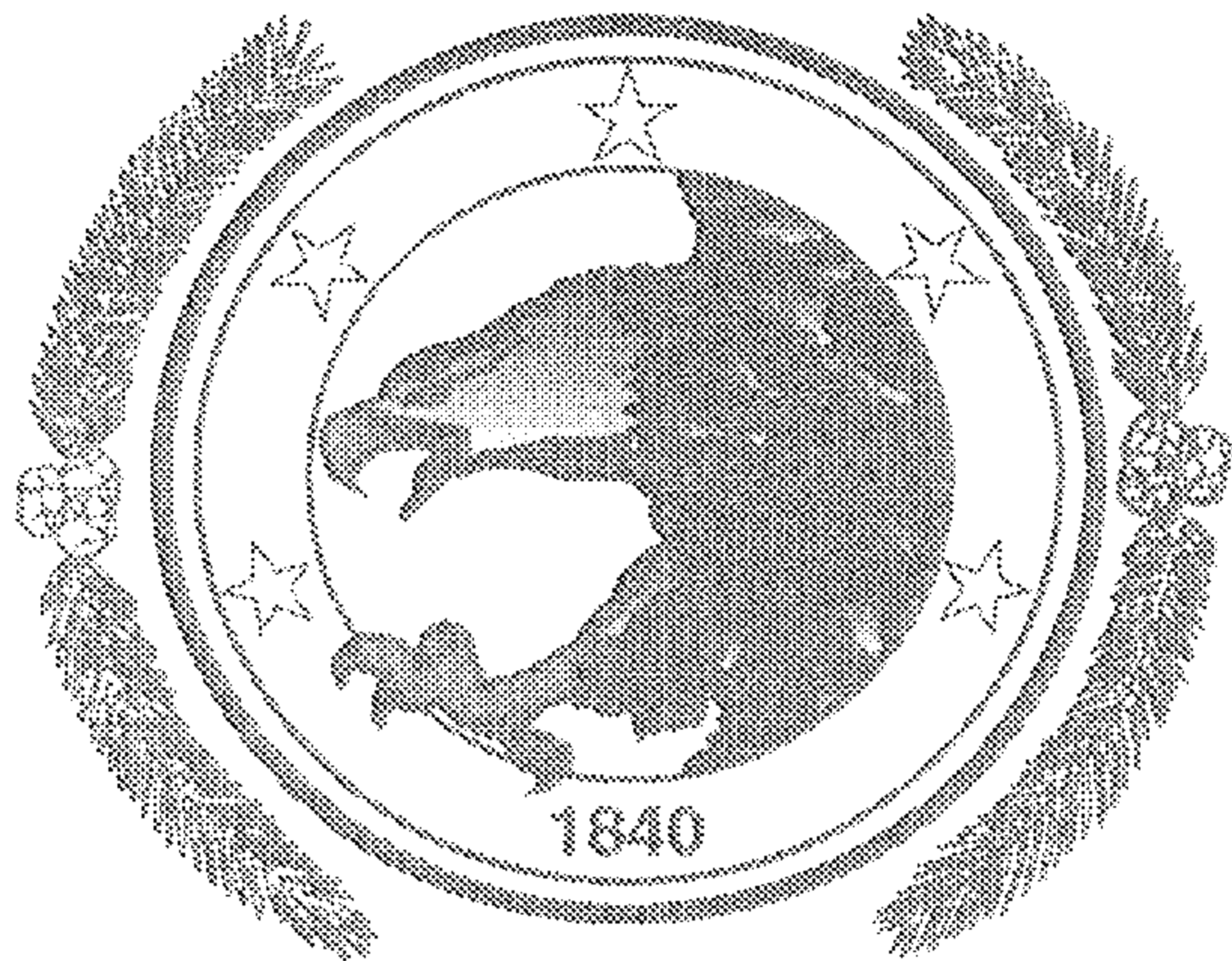
GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Police Jury to report in the financial statements on-behalf salary and fringe benefit payments. Supplementary salary payments are made by the state directly to certain groups of employees. The Police Jury is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For 1998, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$842,542, employees of the Registrar of Voter's Office \$57,152, and Justice of the Peace officers and Constables \$9,000. These amounts are reflected in the financial statements as follows: General Fund — \$66,152 and Special Revenue Funds — \$842,542.

Component Units

Discretely presented component units included in the Police Jury's reporting entity have also made on-behalf payments for supplemental salaries in the amount of \$693,407. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments.



**OTHER REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**



**CALCASIEU PARISH POLICE JURY
YEAR 2000 ISSUES
(UNAUDITED)**

In October 1998, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. The provisions of the GASB technical bulletin, effective for financial statements on which the auditor's report is dated after October 31, 1998, require the Police Jury to make disclosures about its state of readiness in addressing Year 2000 issues for its internal computer systems and equipment. On March 29, 1999, GASB issued Technical Bulletin 99-1 which amended the previously issued disclosure requirements allowing for the disclosure to be made in the required supplementary information (RSI). *"This note is written pursuant to the Year 2000 Information and Readiness Disclosure Act, Public Law No. 105-271, 112 Stat. 2386 (1998)."*

PRIMARY GOVERNMENT

The Year 2000 issue is the result of shortcomings in electronic data-processing systems and other equipment that may adversely affect operations in the year 2000 and beyond.

The following stages have been identified by the GASB as necessary to implement a Year 2000-compliant system:

Awareness - In this first state, an organization establishes a budget and project plan (for example, a time line or chart noting major tasks and due dates) for dealing with the Year 2000 issue.

Assessment - While in this stage, an organization begins the actual process of identifying all of its systems (preparing an inventory) and individual components of the systems. An organization may decide to review all system components for Year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment—systems and equipment critical to conducting operations to check compliance.

Remediation - During this stage, an organization actually makes changes to systems and equipment. This stage involves the technical issues of converting existing systems, or switching to compliant systems. Decisions are made on how to make the system of processes Year 2000 compliant, and the required system changes are made.

Validation/Testing - At this stage, an organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running of test scripts, and the review of test results are crucial for this stage of the conversion process to be successful. If the testing results show anomalies, the test scripts need to be corrected and re-tested.

The following steps have been performed by the Police Jury regarding the necessary stages for implementation of a Year 2000-compliant system:

Awareness

In October, 1998, the Police Jury established the Y2K Task Force, made up of representatives from all major departments within Parish operations, and chaired by Administration. The task force established a mission, goals, and strategic plan for Y2K compliance. In addition, the Police Jury served as a host sight for the National Association of Counties satellite broadcast of "Local Government and the Year 2000 Bug". Invitations were sent to public agencies within Calcasieu Parish as well as the neighboring four parishes.

Assessment

During the phase, which began in December, 1998, a master list of systems that may be impacted by Y2K was developed by the task force, and broken down into critical and non-critical categories. The inventory was arranged by the following system categories: financial management, payroll, permitting, security, energy management, communications, network and personal computer hardware and software, public records indexing, building facility related, and utilities.

Y2K compliance questionnaires were developed and sent to vendors and agencies who were responsible for systems used within Parish operations. An internal assessment of systems was also performed by each department during this phase. Full compliance with questionnaires was obtained by March, 1999, as were the internal departmental assessments.

In addition to assessing Y2K compliance for Parish operations, the Police Jury also sent questionnaires to all special service district boards appointed by the Police Jury to ensure this event was being planned for.

Remediation

Below are descriptions of remediation actions taken on major systems:

Financial systems, including **payroll**, are operated under PICK system technology, and have required Y2K compliance measures. These measures have been steadily performed over the past four years in anticipation of the Y2K problem. Systems have been compliant since January, 1999.

Network and personal computer hardware and software have required Y2K compliance measures in some cases. Where necessary, equipment has been replaced. Most software compliance requires "patching" to prevent problems, or upgrades to current software versions. Remediation for hardware and software should be completed by August, 1999.

Communications systems, energy management systems, and utilities are contracted exclusively with outside vendors. By March, 1999, the Police Jury had received confirmation from these vendors of Y2K compliance.

Validation/Testing

Test data and scripts will be developed and implemented between July and December, 1999. Determinations will be made regarding testing scenarios, with emphasis on critical systems.

Funding

The primary costs related to Y2K compliance are from replacement of personal computer system hardware and software. For systems needing only a patch repair or software upgrade, typically no costs were incurred. Measures taken to attain Y2K compliance for the financial system have been software related, and required only in-house labor.

To date, the Police Jury has incurred approximately \$65,000 in Y2K compliance costs. Most of these costs are charged to the department in which equipment repair or replacement was needed. However, any substantial Y2K compliance costs above and beyond normal operational costs will be charged to the Data Processing Equipment Reserve account. It is anticipated that another \$65,000 will be incurred in relation to the Year 2000 issues.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Police Jury is or will be Year 2000 ready, that the Police Jury's remediation efforts will be successful in whole or in part, or that parties with whom the Police Jury does business will be year 2000 ready.

COMPONENT UNITS

While the primary government does not have day to day responsibility for the operations of the discretely presented component units, the Year 2000 committee, established by the primary government, has begun a process of corresponding with the component units about the status of each component unit's Year 2000 efforts as well as communicating the availability of the committee's assistance to the component unit with respect to their Year 2000 efforts.

The following discussion pertains to Year 2000 issue for the discretely presented component units that are considered to be both significant (material) in relation to all of the discretely presented component units and the nature of the component unit's operations and/or relationship to the primary government is significant with respect to the Year 2000 issues.

West Calcasieu Cameron Hospital

As disclosed in the separately issued audit report for the Hospital, the Year 2000 issues may impact the following operations of the hospital: Lab instruments, patient monitors, electrocardiographic recorders, infusion pumps, dialysis machines, intravenous drips, MRIs, Cat Scanners. Information systems, system interfaces, computer hardware and software. Automated security systems, environmental systems, including building controls, fire alarm systems, and elevators. Hospitals are vulnerable in areas such as dosages, and where lengths of time are to be calculated.

The Hospital's solution utilizes a two-phased approach to defining, analyzing, designing, and implementing Year 2000 compliance projects. The first phase consists of impact analysis and assessment for the purpose of documenting the project scope and definition. The second phase consists of planning, renovation, and implementation. The Hospital has estimated that approximately \$750,000 could be expended on Year 2000 compliance projects. Approximately \$35,000 has been expended in 1998.

Critical steps in the two phases are as follows:

Awareness and Assessment Stage - Create an overall awareness of the problem at all levels and educate the entire staff. Each department will identify the items that could possibly be affected and submit an inventory form to the MIS team who will develop an inventory database for the entire hospital. Include all medical and environmental devices, computer hardware and software. Break down the inventory by IS systems, clinical and environmental equipment/systems. Analyze vendor software solutions. Test and develop possible solutions for all other applications. Determine if 8 digit date is necessary for proper use of equipment. Define how noncompliance system will be made compliant. Examine possible cost. Examine any contractual documents, warranties, and service agreements that may have an impact on the resolution of the Year 2000 problem. Contact the suppliers of the devices identified as possible problems. Suppliers should offer a resolution if there is a Year 2000 problem.

Remediation Stage - Identify those that are vital to the business and can't be replaced. Work on critical systems first. Create a plan for the hospital's main information system (the AS400 and all software running on it). Select a solution that best meets the hospital's needs. Plan to revise procedure if necessary and educate staff on proposed changes. Get signed Year 2000 compliance statement from vendor. Test all fixes to medical equipment. Test all upgrades and enhancements to hardware and software. Ensure all changes are implemented on time against a firm deadline. Implement critical application first. Provide end user training.

Parish Library

The Parish Library has been included in the primary government's Year 2000 committee and the information disclosed for the primary government would also be applicable to the Parish Library component unit except that the Parish Library expects to incur \$9,000 in expenditures to upgrade its computer systems, etc.

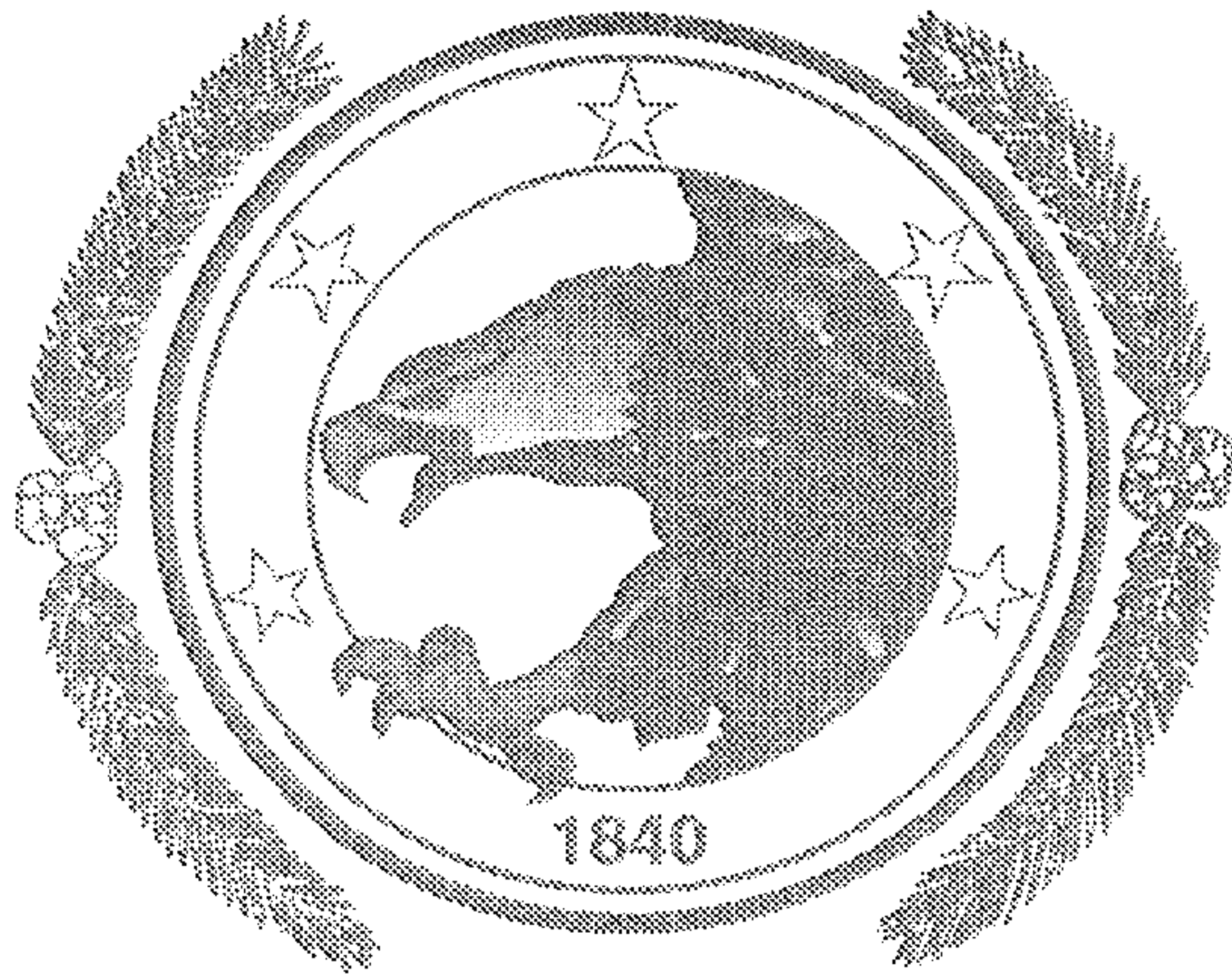
Calcasieu Parish Sheriff

The following was disclosed in the separately issued financial report of the Calcasieu Parish Sheriff with regards to its Year 2000 efforts.

The Sheriff has conducted a comprehensive review of its computer systems to identify the systems that could be effected by the "Year 2000" issue and is developing an implementation plan to resolve the issue. The Year 2000 problem is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's programs that have date-sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in major system failure or miscalculations. The Sheriff presently believes that, with modifications to existing software and converting to new software, the Year 2000 problem will not pose significant operational problems for the Sheriff's computer systems as so modified and converted. However, if such modifications and conversions are not completed timely, the Year 2000 problem may have a material impact on the operations of the Sheriff.

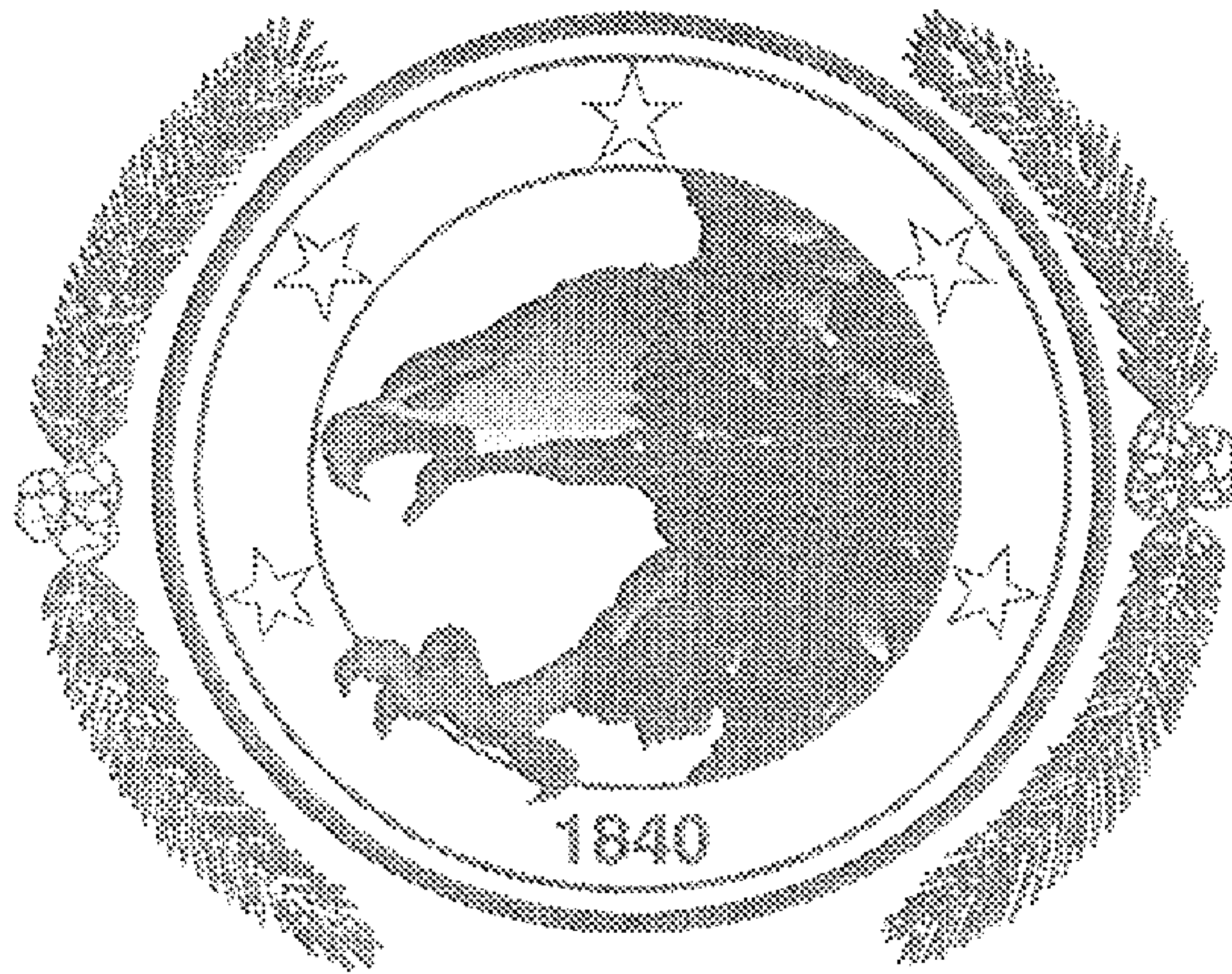
Other Discretely Presented Component Units

The primary government's Year 2000 committee has corresponded with the various fire protection, gravity drainage, recreation, water/sewer and other districts that are included in the primary government's reporting entity regarding the steps that they have taken to ensure that they have addressed this issue. It is also anticipated by the primary government's Year 2000 committee that additional correspondence will be made with those component units in 1999. Some the district will be involved in 1999 testing to be performed by the committee.



GENERAL FUND

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



Calcasieu Parish Police Jury
General Fund
Comparative Balance Sheets
December 31, 1998 and 1997

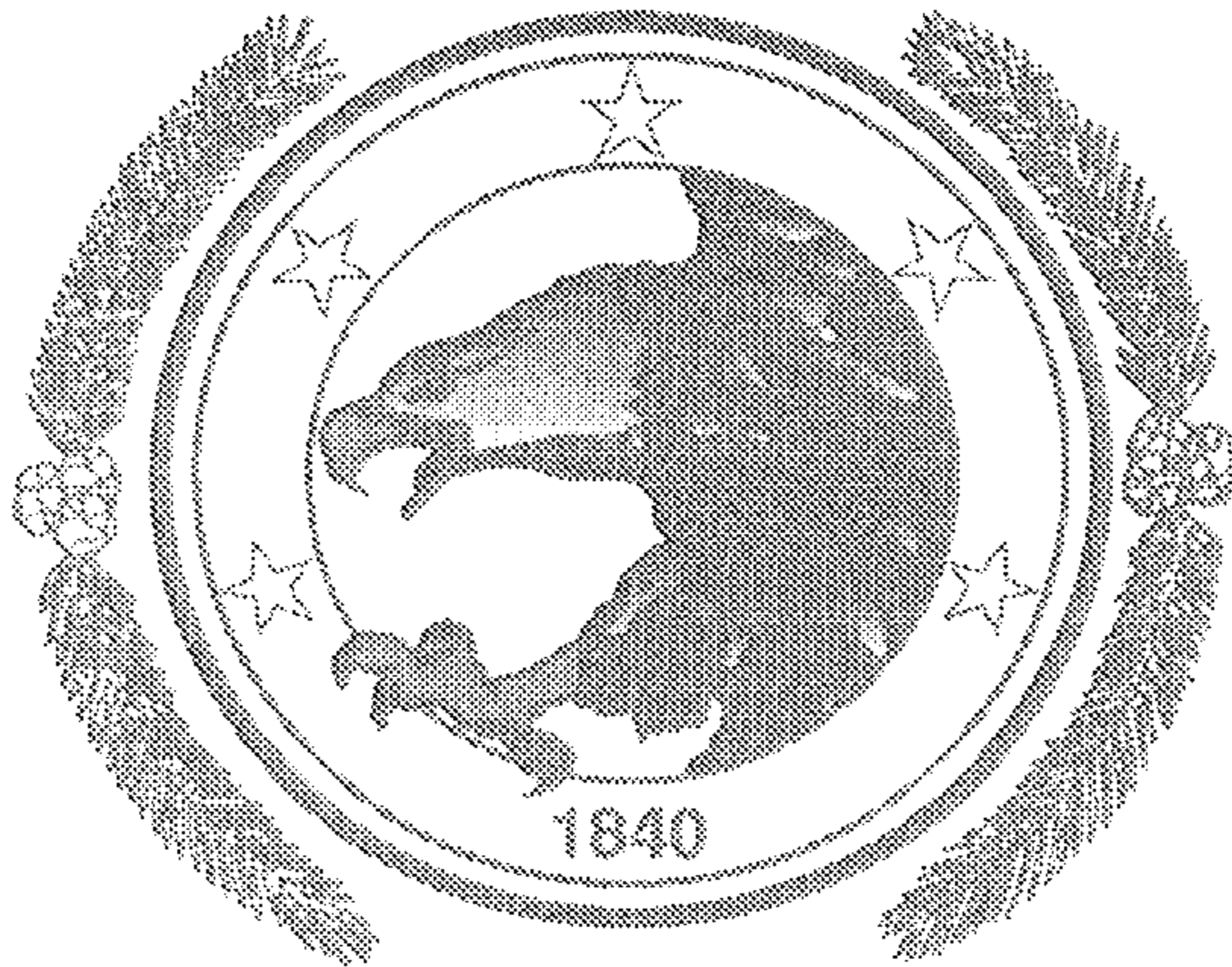
	1998	1997
Assets		
Cash	\$ 422,000	\$ 485,434
Investments	10,235,487	10,435,989
Receivables (net of allowances for uncollectibles):		
Taxes	5,243,893	4,890,872
Special assessments	155,118	—
Interest receivable	90,073	53,254
Due from other governmental units	88,693	108,708
Due from other funds	645,477	71,700
Due from component units	137,038	63,988
Advances to other funds	161,606	171,059
Notes receivable	247,954	431,101
Other receivables	126	14,374
	\$ 17,427,465	\$ 16,726,479
	\$ 17,427,465	\$ 16,726,479
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 289,477	\$ 418,653
Accrued liabilities	24,872	16,750
Deferred revenues	5,583,143	5,029,735
Other liabilities	2,000	34,992
	5,899,492	5,500,130
 Fund Balances:		
Reserved for encumbrances	—	23,869
Reserved for advances	161,606	171,059
Reserved for notes receivable	—	231,101
Unreserved-undesignated	11,366,367	10,800,320
	11,527,973	11,226,349
	\$ 17,427,465	\$ 16,726,479
 Total Liabilities and Fund Balances	\$ 17,427,465	\$ 16,726,479

Calcasieu Parish Police Jury
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Taxes:		
Ad valorem	\$ 5,500,211	\$ 5,622,626
Other taxes, penalties & interest	249,925	235,313
Special assessments levied	89,759	—
Intergovernmental revenues	1,374,861	1,298,095
Charges for services	9,936	15,535
Fines and forfeitures	194,108	176,458
Interest received on assessments	4,424	—
Investment income	896,644	793,024
Miscellaneous revenues	347,953	351,788
Total revenues	<u>8,667,821</u>	<u>8,492,839</u>
Expenditures:		
Current:		
Legislative	314,724	291,980
Judicial	342,110	669,555
Elections	200,857	182,419
Other general government	2,479,905	2,084,528
Public safety	2,147,888	1,599,923
Health and welfare	36,045	171,128
Economic development & assistance	111,023	100,523
Capital outlay	5,167	134,774
Debt service:		
Principal retirement	5,573	3,986
Interest and fiscal charges	1,430	3,074
Other expenditures	158,875	156,514
Total expenditures	<u>5,803,597</u>	<u>5,398,404</u>
Excess (deficiency) of revenues over (under) expenditures	2,864,224	3,094,435
Other financing sources (uses):		
Operating transfers in	10,000	260,000
Operating transfers out	(2,313,215)	(2,129,758)
Operating transfers to component units	(259,385)	(510,620)
Total other financing sources (uses)	<u>(2,562,600)</u>	<u>(2,380,378)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	301,624	714,057
Fund balance at beginning of year	11,226,349	10,784,083
Prior period adjustment	—	(271,791)
Fund balance at end of year	<u>\$ 11,527,973</u>	<u>\$ 11,226,349</u>

Calcasieu Parish Police Jury
 General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 5,298,030	\$ 5,383,972	\$ 85,942
Other taxes, penalties & interest	241,000	262,070	21,070
Intergovernmental revenues	1,121,322	1,323,593	202,271
Charges for services	108,000	107,892	(108)
Fines and forfeitures	155,000	194,108	39,108
Investment income	600,000	896,644	296,644
Sale of assets	10,000	—	(10,000)
Miscellaneous revenues	330,650	347,953	17,303
Total revenues	<u>7,864,002</u>	<u>8,516,232</u>	<u>652,230</u>
Expenditures:			
Current:			
Legislative	360,049	314,616	45,433
Judicial	780,164	620,968	159,196
Elections	174,181	144,273	29,908
Other general government	2,368,058	2,348,921	19,137
Public safety	2,338,699	2,181,392	157,307
Health and welfare	25,000	39,367	(14,367)
Economic development & assistance	138,817	110,535	28,282
Debt service:			
Principal retirement	4,377	4,377	—
Interest and fiscal charges	1,053	1,430	(377)
Other expenditures	176,157	156,075	20,082
Total expenditures	<u>6,366,555</u>	<u>5,921,954</u>	<u>444,601</u>
Excess (deficiency) of revenues over (under) expenditures	1,497,447	2,594,278	1,096,831
Other financing sources (uses):			
Operating transfers in	10,000	10,000	—
Operating transfers out	(1,651,216)	(2,073,779)	(422,563)
Operating transfers to component units	—	(70,910)	(70,910)
Total other financing sources (uses)	<u>(1,641,216)</u>	<u>(2,134,689)</u>	<u>(493,473)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	(143,769)	459,589	603,358
Fund balance at beginning of year	—	11,226,349	11,226,349
Fund balance at end of year	\$ <u>(143,769)</u>	\$ <u>11,685,938</u>	\$ <u>11,829,707</u>



SPECIAL REVENUE FUNDS

PUBLIC WORKS FUND

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

SOLID WASTE FUND

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

HEALTH UNIT

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

JUVENILE DETENTION FUND

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

MOSQUITO CONTROL FUND

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

ANIMAL CONTROL FUND

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

ADMINISTRATIVE FUND

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

PLANNING AND DEVELOPMENT FUND

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

PARKS FUND

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

CRIMINAL COURT FUND

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

COMMUNITY ACTION AGENCY

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

SECTION 8 HOUSING ASSISTANCE PROGRAM FUND

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

LAJET FUND

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

JOB TRAINING PARTNERSHIP ACT FUND

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

GIS/MIS FUND

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

CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND

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

CALCASIEU PARISH LAW LIBRARY COMMISSION

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

CIVILIAN AIRPORT FUND

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

RIVERBOAT FUND

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

RIVERBOAT RECREATIONAL ENDOWMENT FUND

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

CHICOT AQUIFER PROJECT FUND

The Chicot Aquifer Project Fund accounts for funds used in the Joint Funding Agreement with the U.S. Department of the Interior with respect to the testing of water resources in Calcasieu Parish. Financing is provided by the Health Unit and the Lake Area Industry Alliance. This project was completed in 1997.

SPECIAL SERVICE DISTRICT IMPROVEMENT FUND

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

PORT INDUSTRIAL PARK DEVELOPMENT FUND

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

AIRPORT STUDY FUND

The Airport Study Fund is used to account for revenues and expenditures associated with the contracted study of airport assets throughout the Parish which will include recommendations of utilization of these assets. Revenues are comprised of contributions from the Parish, City of Lake Charles, Chennault International Airport, and the Chamber Southwest Louisiana.

LCDBG PROJECT FUND

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

LIBRARY DEBT SERVICE REDUCTION FUND

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

MULTIPURPOSE CENTER CONTRACT POSTAL UNIT

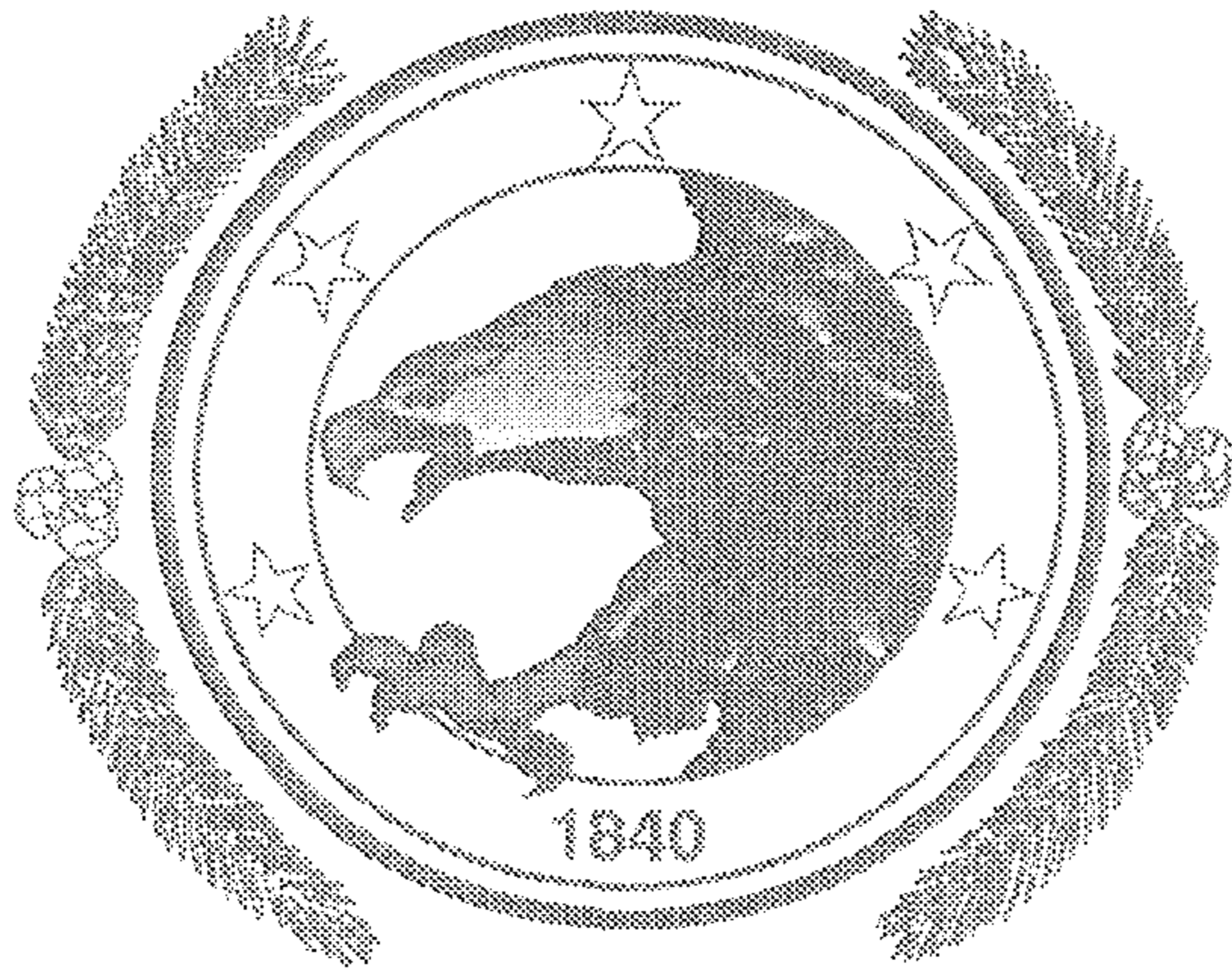
The Multipurpose Center Contract Postal Unit Fund is used to account for revenues and expenditures of the postal station funded jointly by the Parish, City of Lake Charles, and the U. S. Postal Service.

FOOD FOR SENIORS FUND

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

LLEBG - DRUG COURT FUND

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



CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet

December 31, 1998

(With comparative totals for December 31, 1997)

Assets	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development
	Cash	\$ 819,638	257,219	81,585	55,750	76,260	12,153	93,238
Investments	25,005,214	18,319,098	5,727,306	2,652,661	2,067,159	345,535	4,500,128	301,880
Receivable (net of allowances for uncollectibles):								
Taxes	2,705,800	446,496	1,642,420	2,313,074	1,252,344	-	-	-
Interest receivable	216,672	147,318	49,037	22,421	18,756	2,865	38,038	2,809
Other receivables	-	-	-	-	-	-	-	-
Deferred charge	-	-	45,000	-	-	-	-	-
Due from other governmental units	224,397	41,429	-	51,992	29,359	-	-	-
Due from component units	-	-	-	-	-	-	-	-
Total assets	\$ 28,971,721	19,211,560	7,545,348	5,095,898	3,443,878	360,553	4,631,404	311,984

Liabilities and fund balances

Liabilities:								
Cash overdraft	\$ -	-	-	-	-	-	-	-
Accounts payable	637,030	12,303	9,063	23,929	5,574	52,514	19,707	10,493
Accrued liabilities	76,833	1,308	3,024	20,815	5,729	6,880	16,889	6,044
Due to other governmental units	279,699	-	-	-	-	-	-	-
Due to other funds	1,217	-	-	-	-	101,786	374	-
Due to component units	-	-	-	-	-	-	-	-
Deferred revenues	1,788,869	-	1,703,126	2,398,569	1,298,634	-	-	-
Retainage payable	240,749	-	-	-	-	-	-	-
Enterprise zone rebate liability	686,828	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total liabilities	\$ 3,711,225	13,611	1,715,213	2,443,313	1,309,937	161,180	36,970	16,537
Fund balances:								
Reserved for encumbrances	1,800,296	-	-	-	2,396	7,200	-	4,892
Unreserved:								
Designated for capital improvements	17,704,680	-	-	-	-	-	-	-
Undesignated	5,755,520	19,197,949	5,830,135	2,652,585	2,131,545	192,173	4,594,434	290,555
Total fund balances	25,260,496	19,197,949	5,830,135	2,652,585	2,133,941	199,373	4,594,434	295,447
Total liabilities and fund balances	\$ 28,971,721	19,211,560	7,545,348	5,095,898	3,443,878	360,553	4,631,404	311,984

(continued)

Assets	Community				Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish	
	Parks Fund	Criminal Court	Action Agency	Section 8 Housing					Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Cash	\$ 44,569	395,623	147,935	1,290,413	29,662	32	14,190	-	-	11,435
Investments	2,067,497	2,409,697	-	-	-	-	57,914	2,569,915	-	139,849
Receivable (net of allowances for uncollectibles):										
Taxes	-	2,094,084	-	-	-	-	-	964,355	-	-
Interest receivable	16,847	17,885	-	-	-	-	714	25,451	-	1,155
Other receivables	-	-	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	90,409	28,041	105,505	-	9,490	189,972	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 2,219,322	4,945,330	253,440	1,290,413	39,152	190,004	72,818	3,559,721	-	152,439

Liabilities and Fund Balances	Community				Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish	
	Parks Fund	Criminal Court	Action Agency	Section 8 Housing					Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Cash overdraft	\$ -	-	-	-	-	-	-	-	-	-
Accounts payable	22,517	116,918	60,826	3,518	1,861	176,190	14,650	-	-	3,069
Accrued liabilities	2,152	48,342	8,495	2,876	1,561	12,876	3,131	-	-	-
Due to other governmental units	-	-	-	923,554	-	-	-	-	-	-
Due to other funds	-	-	42,100	-	-	-	-	-	-	-
Due to component units	-	36,623	-	-	-	-	-	-	-	-
Deferred revenues	-	2,329,669	-	227,738	-	-	-	1,000,000	-	-
Retainage payable	1,457	-	-	-	-	-	-	-	-	-
Enterprise zone rebate liability	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	10,462	-	-	-	-	-	-
Total liabilities	26,126	2,531,552	111,421	1,168,148	3,422	189,066	17,781	1,000,000	-	3,069

Fund Balances:	Community				Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish	
	Parks Fund	Criminal Court	Action Agency	Section 8 Housing					Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Reserved for encumbrances	259,457	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for capital improvements	1,674,214	-	-	122,265	35,730	938	55,037	2,559,721	-	149,370
Undesignated	259,525	2,413,778	142,019	122,265	35,730	938	55,037	2,559,721	-	149,370
Total fund balances	2,193,196	2,413,778	142,019	122,265	35,730	938	55,037	2,559,721	-	149,370
Total liabilities and fund balances	\$ 2,219,322	4,945,330	253,440	1,290,413	39,152	190,004	72,818	3,559,721	-	152,439

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet
December 31, 1998

(With comparative totals for December 31, 1997)

Assets	Civilian Airport	Riverboat		Special Service		Port Industrial		LCDBG		Library	
		Riverboat Fund	Recreational Endowment Fund	Special Service District Improvement Fund	Park Development Fund	Airport Study Fund	Project Fund	Debt Service Reduction Fund			
Cash	\$ 27,988	117,891	19,456	5,634	3,500	7,116	810	35,067			
Investments	109,789	7,302,461	968,273	14,344	18,057	75,752	-	948,877			
Receivable (net of allowances for uncollectibles):											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	918	56,581	8,090	118	147	489	-	8,140			
Other receivables	-	429,912	-	-	-	4,000	-	-			
Deferred charge	-	-	-	-	-	-	-	-			
Due from other governmental units	-	-	-	-	-	-	-	-			
Due from component units	-	-	-	-	-	-	-	-			
Total assets	\$ 138,695	7,906,845	995,819	20,096	21,704	87,357	810	992,084			
Liabilities and fund balances											
Liabilities:											
Cash overdraft	\$ -	-	-	-	-	-	-	-			
Accounts payable	-	122,013	-	-	-	5,776	810	-			
Accrued liabilities	-	-	-	-	-	-	-	-			
Due to other governmental units	-	-	-	-	-	-	-	-			
Due to other funds	-	-	-	-	-	-	-	-			
Due to component units	-	28,901	-	-	-	-	-	-			
Deferred revenues	-	-	-	-	-	-	-	-			
Retainage payable	-	-	-	-	-	-	-	-			
Enterprise zone rebate liability	-	-	-	-	-	-	-	-			
Other liabilities	-	9,598	-	-	-	-	-	-			
Total liabilities	-	160,512	-	-	-	5,776	810	-			
Fund balances:											
Reserved for encumbrances	-	-	-	-	-	-	-	-			
Unreserved:											
Designated for capital improvements	-	-	-	-	-	-	-	-			
Undesignated	138,695	7,746,333	995,819	20,096	21,704	81,581	-	992,084			
Total fund balances	138,695	7,746,333	995,819	20,096	21,704	81,581	-	992,084			
Total liabilities and fund balances	\$ 138,695	7,906,845	995,819	20,096	21,704	87,357	810	992,084			

(continued)

Assets	Multipurpose		LLEBG		Totals	
	Contract	Food for Seniors Fund	Drug Court Fund	1997		
				1998	1997	
Cash	1,864	4,145	39,252	3,599,720	3,777,030	
Investments	8,508	-	92,402	75,702,316	62,138,976	
Receivable (net of allowances for uncollectibles):						
Taxes	-	-	-	11,418,573	11,222,766	
Interest receivable	87	-	769	635,307	304,794	
Other receivables	-	-	-	433,912	354,929	
Deferred charge	-	-	-	45,000	75,000	
Due from other governmental units	833	-	-	771,427	957,355	
Due from component units	-	-	-	-	10,427	
Total assets	11,292	4,145	132,423	92,606,255	78,841,277	

Liabilities and fund balances	Multipurpose		LLEBG		Totals	
	Contract	Food for Seniors Fund	Drug Court Fund	1997		
				1998	1997	
Cash overdraft	-	-	-	-	13,656	
Accounts payable	-	56	-	1,298,817	1,623,613	
Accrued liabilities	571	441	2,302	220,269	156,494	
Due to other governmental units	-	-	-	1,203,253	1,166,683	
Due to other funds	-	-	-	145,477	71,700	
Due to component units	-	-	-	65,524	206,498	
Deferred revenues	-	-	-	10,746,605	10,229,736	
Retainage payable	-	-	-	242,206	358,810	
Enterprise zone rebate liability	-	-	-	686,828	947,566	
Other liabilities	-	-	-	20,060	-	
Total liabilities	571	497	2,302	14,629,039	14,774,756	

Fund balances:					
Reserved for encumbrances	-	-	-	2,074,241	3,410,973
Unreserved:					
Designated for capital improvements	-	-	-	19,378,894	13,082,433
Undesignated	10,721	3,648	130,121	56,524,081	47,573,115
Total fund balances	10,721	3,648	130,121	77,977,216	64,066,521
Total liabilities and fund balances	11,292	4,145	132,423	92,606,255	78,841,277

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CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1998

(With comparative totals for December 31, 1997)

	Public Works	Solid Waste	Health Unit	Juvenile Detention	Mosquito Control	Animal Control	Administrative Fund	Planning and Development
Revenues:								
Taxes:								
Ad valorem	\$ 1,836,093	-	1,727,600	2,432,713	1,317,299	-	-	-
Sales	11,366,647	5,108,311	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	49,694	-
Licenses and permits	-	-	-	-	-	124,239	773,828	360,960
Intergovernmental revenues	1,939,918	309,965	109,423	311,675	111,871	205,227	-	35,121
Charges for services	-	-	-	4,349	-	13,816	1,257,162	13,000
Fines and forfeitures	-	-	-	33,238	-	19,431	-	-
Investment income	1,586,018	1,061,195	379,133	196,663	166,623	27,546	307,086	26,423
Gaming revenues	498,558	-	-	-	-	-	-	-
Sale of assets	155,420	-	-	-	19,992	205	-	-
Miscellaneous revenues	141,002	-	117,235	4,129	2,500	4,538	6,863	5,370
Total revenues	17,523,656	6,479,471	2,333,391	2,982,767	1,618,285	395,002	2,394,633	440,874
Expenditures								
Current:								
Judicial	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	1,464,956	-
Other general government	-	-	-	-	-	-	-	-
Public safety	643,637	-	-	2,285,635	-	833,552	-	-
Public works	8,572,163	3,017,780	-	-	-	-	-	-
Health and welfare	-	-	1,070,419	-	1,627,779	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-	-	685,646
Capital outlay	5,589,099	-	6,113	7,088	-	-	-	2,456

Other expenditures	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>14,804,899</u>	<u>3,017,780</u>	<u>1,076,532</u>	<u>2,292,723</u>	<u>1,627,779</u>	<u>833,552</u>	<u>1,464,956</u>	<u>688,102</u>		
Excess (deficiency) of revenues over (under) expenditures	<u>2,718,757</u>	<u>3,461,691</u>	<u>1,256,859</u>	<u>690,044</u>	<u>(9,494)</u>	<u>(438,550)</u>	<u>929,677</u>	<u>(247,228)</u>		
Other financing sources (uses):										
Operating transfers in	1,711,696	-	-	-	119,416	425,000	-	300,000		
Operating transfers out	(110,000)	(60,000)	(474,416)	-	-	-	(425,000)	-		
Operating transfers from component units	-	-	-	-	-	-	-	-		
Operating transfers to component units	-	-	-	-	-	-	-	-		
Total other financing sources (uses)	<u>1,601,696</u>	<u>(60,000)</u>	<u>(474,416)</u>	<u>-</u>	<u>119,416</u>	<u>425,000</u>	<u>(425,000)</u>	<u>300,000</u>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,320,453	3,401,691	782,443	690,044	109,922	(13,550)	504,677	52,772		
Fund balance at beginning of year	20,933,947	15,796,258	5,047,692	1,962,541	2,024,019	212,923	4,089,757	242,675		
Prior period adjustment	-	-	-	-	-	-	-	-		
Residual equity transfer	6,096	-	-	-	-	-	-	-		
Fund balance at end of year	<u>\$ 25,260,496</u>	<u>19,197,949</u>	<u>5,830,135</u>	<u>2,652,585</u>	<u>2,133,941</u>	<u>199,373</u>	<u>4,594,434</u>	<u>295,447</u>		

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds

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

For the fiscal year ended December 31, 1998
(With comparative totals for December 31, 1997)

	Parish Parks Fund	Community Action Agency			Section 8 Housing	LAJET	J.T.P.A.	GIS/MIS Fund	Calcasieu Parish Road and Drainage Trust Fund
		Criminal Court							
Revenues:									
Taxes:									
Ad valorem	\$ -	2,202,466	-	-	-	-	-	993,141	
Sales	-	-	-	-	-	-	-	-	
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	-	
Intergovernmental revenues	-	857,065	1,184,513	2,007,902	214,075	3,091,501	-	-	
Charges for services	85,921	-	11,532	-	-	-	-	-	
Fines and forfeitures	-	731,671	-	-	-	-	-	-	
Investment income	124,996	204,480	10,890	67,743	1,107	1,786	14,122	161,030	
Gaming revenues	498,558	-	-	-	-	-	-	-	
Sale of assets	-	-	-	-	-	2,117	-	-	
Miscellaneous revenues	362	335,315	34,262	754	-	-	2,172	-	
Total revenues	709,837	4,330,997	1,241,197	2,076,399	215,182	3,095,404	16,294	1,154,171	
Expenditures									
Current:									
Judicial	-	2,623,147	-	-	-	-	-	-	
Finance and administrative	-	-	-	-	-	-	-	-	
Other general government	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	
Public works	-	-	-	-	-	-	-	117,770	
Health and welfare	-	-	1,306,343	-	215,787	3,096,965	-	-	
Culture and recreation	358,528	-	-	-	-	-	-	-	
Economic development and assistance	-	-	-	2,126,493	-	-	443,143	-	
Capital outlay	100,704	18,471	-	-	-	-	-	-	

Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	<u>459,232</u>	<u>2,641,618</u>	<u>1,306,343</u>	<u>2,126,493</u>	<u>215,787</u>	<u>3,096,965</u>	<u>443,143</u>	<u>117,770</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>250,605</u>	<u>1,689,379</u>	<u>(65,146)</u>	<u>(50,094)</u>	<u>(605)</u>	<u>(1,561)</u>	<u>(426,849)</u>	<u>1,036,401</u>	
Other financing sources (uses):									
Operating transfers in	281,000	-	60,000	-	3,000	-	345,000	-	
Operating transfers out	-	(7,055)	(3,000)	-	-	-	-	(134,063)	
Operating transfers from component units	-	134,000	-	-	-	-	-	-	
Operating transfers to component units	-	(1,848,305)	-	-	-	-	-	-	
Total other financing sources (uses)	<u>281,000</u>	<u>(1,721,360)</u>	<u>57,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>345,000</u>	<u>(134,063)</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>531,605</u>	<u>(31,981)</u>	<u>(8,146)</u>	<u>(50,094)</u>	<u>2,395</u>	<u>(1,561)</u>	<u>(81,849)</u>	<u>902,338</u>	
Fund balance at beginning of year	1,661,591	2,445,759	150,165	172,359	33,335	2,499	136,886	1,657,383	
Prior period adjustment	-	-	-	-	-	-	-	-	
Residual equity transfer	-	-	-	-	-	-	-	-	
Fund balance at end of year	<u>\$ 2,193,196</u>	<u>2,413,778.00</u>	<u>142,019</u>	<u>122,265</u>	<u>35,730</u>	<u>938</u>	<u>55,037</u>	<u>2,559,721</u>	

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1998

(With comparative totals for December 31, 1997)

	Calcasieu Parish Law Library Commission	Civilian		Riverboat		Recreational		Special Service		Port Industrial		Airport Study	
		Airport		Fund	Endowment	District	Park Development	Fund	Fund		Fund		
Revenues:													
Taxes:													
Ad valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-	-	-	-	-	84,000
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	48,053	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	10,106	8,554	334,110	63,663	-	1,688	1,209	-	-	-	-	-	1,646
Gaming revenues	-	-	5,588,650	-	-	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	7,764	-	-	-	-	-	-	-	-	-	-	-
Total revenues	58,159	16,318	5,922,760	63,663	1,688	1,209	85,646						

Expenditures

Current:

Judicial

Finance and administrative

Other general government

Public safety

Public works

Health and welfare

Culture and recreation

Economic development and assistance

Capital outlay

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4	-	-	-	-	-	52,065
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	807,450	-	-	3	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	51,005	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other expenditures	70,912	5	-	-	-	-	-	-
Total expenditures	70,912	5	807,450	51,005	3	4	52,065	
Excess (deficiency) of revenues over (under) expenditures	(12,753)	16,313	5,115,310	12,658	1,685	1,205	33,581	
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	48,000	
Operating transfers out	-	(10,000)	(2,265,317)	-	-	-	-	
Operating transfers from component units	-	-	-	-	-	-	-	
Operating transfers to component units	-	-	(250,000)	-	-	-	-	
Total other financing sources (uses)	-	(10,000)	(2,515,317)	-	-	-	48,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(12,753)	6,313	2,599,993	12,658	1,685	1,205	81,581	
Fund balance at beginning of year	162,123	132,382	5,146,340	983,161	18,411	20,499	-	
Prior period adjustment	-	-	-	-	-	-	-	
Residual equity transfer	-	-	-	-	-	-	-	
Fund balance at end of year	\$ 149,370	138,695	7,746,333	995,819	20,096	21,704	81,581	

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1998

(With comparative totals for December 31, 1997)

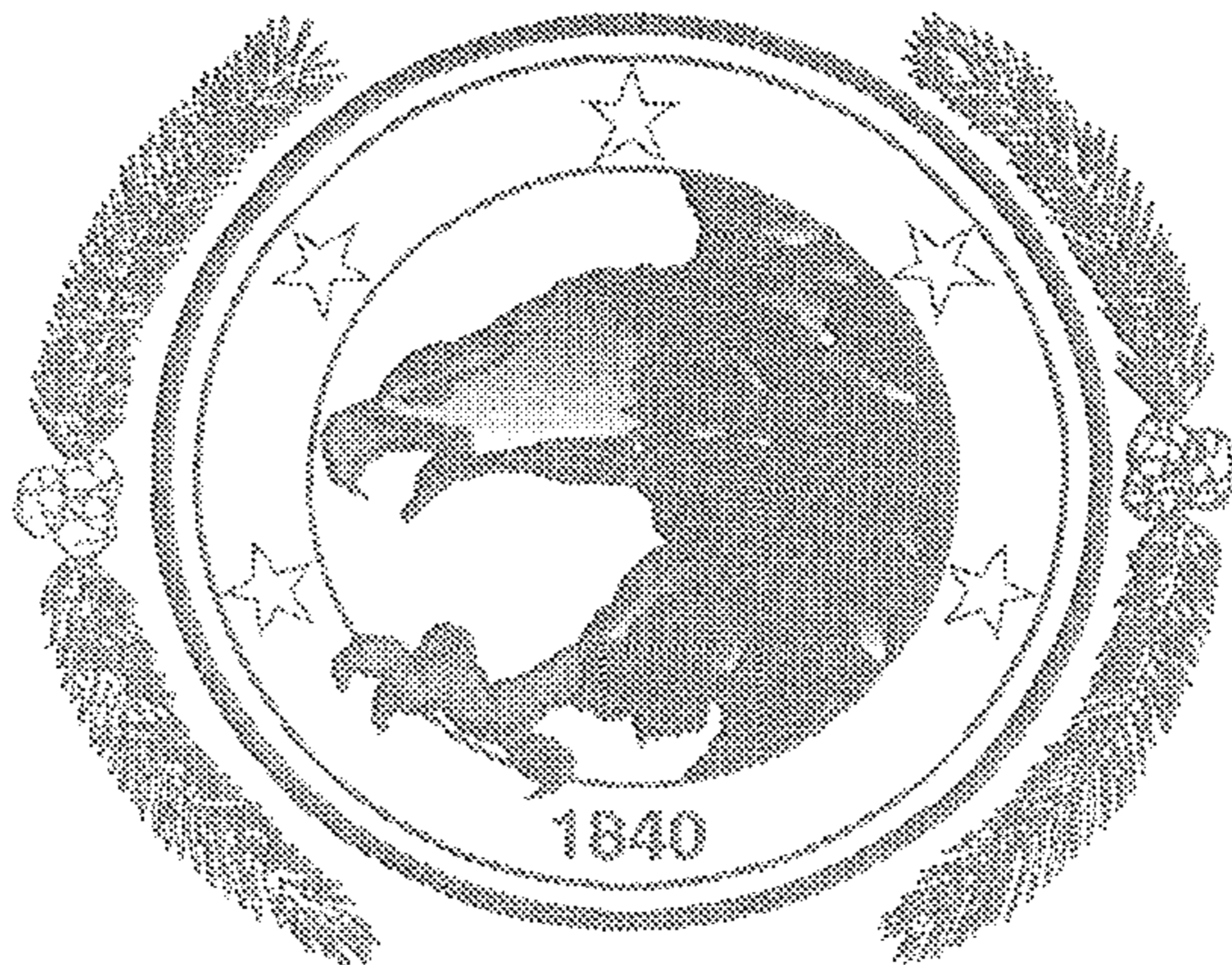
	LCDBG Project Fund	Library		Multipurpose		Food for Seniors Fund	LLEBG		1997
		Debt Service Reduction Fund	Contract Postal Unit	Contract Postal Unit	Drug Court Fund		1998	Totals	
Revenues:									
Taxes:									
Ad valorem	\$ -	-	-	-	-	-	-	10,509,312	10,044,200
Sales	-	-	-	-	-	-	-	16,474,958	16,699,619
Other taxes, penalties and interest	-	-	-	-	-	-	-	49,694	44,317
Licenses and permits	-	-	-	-	-	-	-	1,259,027	1,196,113
Intergovernmental revenues	87,363	-	24,426	-	-	-	197,543	10,771,588	11,358,203
Charges for services	-	-	-	-	-	-	-	1,385,780	1,663,984
Fines and forfeitures	-	-	-	-	-	-	-	832,393	1,037,442
Investment income	-	64,425	415	458	9,835	458	9,835	4,832,950	3,739,425
Gaming revenues	-	-	-	-	-	-	-	6,585,766	5,334,980
Sale of assets	-	-	-	-	-	-	-	177,734	17,059
Miscellaneous revenues	-	-	486	-	-	-	-	662,752	706,506
Total revenues	87,363	64,425	25,327	458	207,378	458	207,378	53,541,954	51,841,848

Expenditures

Current:

Judicial	-	-	-	-	139,564	-	-	2,762,711	2,676,224
Finance and administrative	-	-	-	-	-	-	-	1,464,956	1,389,821
Other general government	-	-	-	-	-	-	-	52,069	49,626
Public safety	-	-	-	-	-	-	-	3,762,824	3,374,931
Public works	-	-	-	-	-	-	-	12,515,166	13,269,338
Health and welfare	-	-	21,232	11,727	-	-	-	7,350,252	7,270,867
Culture and recreation	-	-	-	-	-	-	-	409,533	394,023
Economic development and assistance	-	-	-	-	-	-	-	3,255,282	2,907,846
Capital outlay	88,268	-	-	-	-	-	-	5,812,199	6,619,229

Other expenditures	-	-	-	-	-	70,917	21,221
Total expenditures	88,268	-	21,232	11,727	139,564	37,455,909	37,973,126
Excess (deficiency) of revenues over (under) expenditures	(905)	64,425	4,095	(11,269)	67,814	16,086,045	13,868,722
Other financing sources (uses):							
Operating transfers in	-	-	6,626	14,917	7,055	3,321,710	1,732,478
Operating transfers out	-	-	-	-	-	(3,488,851)	(3,288,325)
Operating transfers from component units	-	-	-	-	-	134,000	131,000
Operating transfers to component units	-	(50,000)	-	-	-	(2,148,305)	(2,070,882)
Total other financing sources (uses)	-	(50,000)	6,626	14,917	7,055	(2,181,446)	(3,495,729)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(905)	14,425	10,721	3,648	74,869	13,904,599	10,372,993
Fund balance at beginning of year	905	977,659	-	-	55,252	64,066,521	53,577,915
Prior period adjustment	-	-	-	-	-	-	114,615
Residual equity transfer	-	-	-	-	-	6,096	998
Fund balance at end of year	\$ -	992,084	10,721	3,648	130,121	77,977,216	64,066,521



Calcasieu Parish Police Jury
Public Works Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 819,638	\$ 630,630
Investments	25,005,214	21,390,693
Receivables (net of allowances for uncollectibles):		
Taxes	2,705,800	2,637,050
Due from other governmental units	224,397	220,784
Interest receivable	216,672	107,438
Total Assets	\$ 28,971,721	\$ 24,986,595
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 637,030	\$ 1,019,364
Due to other governmental units	279,699	—
Accrued liabilities	76,833	52,819
Due to other funds	1,217	—
Deferred revenues	1,788,869	1,719,341
Retainage payable	240,749	313,558
Enterprise zone rebate liability	686,828	947,566
Total Liabilities	3,711,225	4,052,648
Fund Balances:		
Reserved for encumbrances	1,800,296	3,389,958
Unreserved:		
Designated for capital improvements	17,704,680	11,815,322
Undesignated	5,755,520	5,728,667
Total Fund Balances	25,260,496	20,933,947
Total Liabilities and Fund Balances	\$ 28,971,721	\$ 24,986,595

Calcasieu Parish Police Jury
Public Works Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 1,836,093	\$ 1,732,558
Sales	11,366,647	11,480,252
Intergovernmental revenues	1,939,918	2,311,681
Charges for services	—	315
Investment income	1,586,018	1,321,951
Gaming revenues	498,558	448,663
Sale of assets	155,420	17,059
Miscellaneous revenues	141,002	148,089
Total revenues	17,523,656	17,460,568
Expenditures:		
Current:		
Public safety	643,637	507,486
Public works	8,572,163	9,266,854
Capital outlay	5,589,099	6,151,890
Total expenditures	14,804,899	15,926,230
Excess (deficiency) of revenues over (under) expenditures	2,718,757	1,534,338
Other financing sources (uses):		
Operating transfers in	1,711,696	259,132
Operating transfers out	(110,000)	(780,000)
Total other financing sources (uses)	1,601,696	(520,868)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,320,453	1,013,470
Fund balance at beginning of year	20,933,947	19,380,036
Prior period adjustment	—	539,443
Residual equity transfer	6,096	998
Fund balance at end of year	\$ 25,260,496	\$ 20,933,947

Calcasieu Parish Police Jury
Public Works Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1998

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 1,719,341	\$ 1,760,189	\$ 40,848
Sales	11,060,146	11,353,154	293,008
Intergovernmental revenues	1,828,592	2,243,227	414,635
Investment income	582,000	1,586,018	1,004,018
Gaming revenues	300,000	490,731	190,731
Sale of assets	—	155,420	155,420
Miscellaneous revenues	90,000	141,002	51,002
	15,580,079	17,729,741	2,149,662
Expenditures:			
Current:			
Public safety	692,932	641,917	51,015
Public works	10,394,618	8,524,261	1,870,357
Capital outlay	12,395,872	6,185,810	6,210,062
	23,483,422	15,351,988	8,131,434
Excess (deficiency) of revenues over (under) expenditures	(7,903,343)	2,377,753	10,281,096
Other financing sources (uses):			
Operating transfers in	1,616,999	1,711,696	94,697
Operating transfers out	(110,000)	(110,000)	—
	1,506,999	1,601,696	94,697
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,396,344)	3,979,449	10,375,793
Fund balance at beginning of year	22,446,594	22,446,594	—
Residual equity transfer	—	6,096	6,096
	22,446,594	22,452,690	6,096
Fund balance at end of year	\$ 16,050,250	\$ 26,432,139	\$ 10,381,889

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 257,219	\$ 249,611
Investments	18,319,098	15,010,352
Receivables (net of allowances for uncollectibles):		
Taxes	446,496	443,980
Due from other governmental units	41,429	157,729
Interest receivable	147,318	70,570
Total Assets	\$ 19,211,560	\$ 15,932,242
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 12,303	\$ 135,165
Accrued liabilities	1,308	819
Total Liabilities	13,611	135,984
 Fund Balances:		
Unreserved-undesignated	19,197,949	15,796,258
Total Liabilities and Fund Balances	\$ 19,211,560	\$ 15,932,242

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Sales	\$ 5,108,311	\$ 5,219,367
Intergovernmental revenues	309,965	455,520
Investment income	1,061,195	768,372
	6,479,471	6,443,259
Expenditures:		
Current:		
Public works	3,017,780	3,081,484
	3,461,691	3,361,775
Excess (deficiency) of revenues over (under) expenditures	3,461,691	3,361,775
Other financing sources (uses):		
Operating transfers out	(60,000)	(60,000)
	3,401,691	3,301,775
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,401,691	3,301,775
Fund balance at beginning of year	15,796,258	12,314,689
Prior period adjustments	—	179,794
	\$ 19,197,949	\$ 15,796,258
Fund balance at end of year	\$ 19,197,949	\$ 15,796,258

Calcasieu Parish Police Jury
Solid Waste Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Sales	\$ 5,097,103	\$ 5,105,795	\$ 8,692
Intergovernmental revenues	100,000	426,265	326,265
Investment income	750,000	1,061,195	311,195
Total revenues	<u>5,947,103</u>	<u>6,593,255</u>	<u>646,152</u>
Expenditures:			
Current:			
Public works	<u>2,987,693</u>	<u>3,099,664</u>	<u>(111,971)</u>
Excess (deficiency) of revenues over (under) expenditures	2,959,410	3,493,591	534,181
Other financing sources (uses):			
Operating transfers out	<u>(60,000)</u>	<u>(60,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,899,410	3,433,591	534,181
Fund balance at beginning of year	<u>15,401,670</u>	<u>15,401,670</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ 18,301,080</u></u>	<u><u>\$ 18,835,261</u></u>	<u><u>\$ 534,181</u></u>

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 81,585	\$ 103,462
Investments	5,727,306	4,988,851
Receivables (net of allowances for uncollectibles):		
Taxes	1,642,420	1,612,864
Interest receivable	49,037	24,736
Deferred charge	45,000	—
Total Assets	\$ 7,545,348	\$ 6,729,913
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 9,063	\$ 11,714
Accrued liabilities	3,024	3,186
Deferred revenues	1,703,126	1,660,666
Retainage payable	—	6,655
Total Liabilities	1,715,213	1,682,221
 Fund Balances:		
Unreserved-undesignated	5,830,135	5,047,692
Total Liabilities and Fund Balances	\$ 7,545,348	\$ 6,729,913

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 1,727,600	\$ 1,651,198
Intergovernmental revenues	109,423	109,423
Investment income	379,133	331,538
Miscellaneous revenues	117,235	116,654
	2,333,391	2,208,813
Expenditures:		
Current:		
Health and welfare	1,070,419	1,107,878
Capital outlay	6,113	79,216
	1,076,532	1,187,094
Excess (deficiency) of revenues over (under) expenditures	1,256,859	1,021,719
Other financing sources (uses):		
Operating transfers out	(474,416)	(632,144)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	782,443	389,575
Fund balance at beginning of year	5,047,692	4,796,764
Prior period adjustments	—	(138,647)
	\$ 5,830,135	\$ 5,047,692

Calcasieu Parish Police Jury
Health Unit Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,660,666	\$ 1,685,436	\$ 24,770
Intergovernmental revenues	109,423	109,423	—
Investment income	100,000	379,133	279,133
Miscellaneous revenues	116,652	117,235	583
	<u>1,986,741</u>	<u>2,291,227</u>	<u>304,486</u>
Expenditures:			
Current:			
Health and welfare	1,257,717	1,061,250	196,467
Capital outlay	100,000	12,768	87,232
	<u>1,357,717</u>	<u>1,074,018</u>	<u>283,699</u>
Excess (deficiency) of revenues over (under) expenditures	629,024	1,217,209	588,185
Other financing sources (uses):			
Operating transfers out	(4,277,703)	(474,416)	3,803,287
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,648,679)	742,793	4,391,472
Fund balance at beginning of year	<u>5,152,388</u>	<u>5,152,388</u>	—
Fund balance at end of year	<u>\$ 1,503,709</u>	<u>\$ 5,895,181</u>	<u>\$ 4,391,472</u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 55,750	\$ 74,023
Investments	2,652,661	1,929,041
Receivables (net of allowances for uncollectibles):		
Taxes	2,313,074	2,271,449
Interest receivable	22,421	9,927
Due from other governmental units	51,992	40,575
Total Assets	<u>\$ 5,095,898</u>	<u>\$ 4,325,015</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 23,929	\$ 8,938
Accrued liabilities	20,815	14,764
Deferred revenues	2,398,569	2,338,772
Total Liabilities	<u>2,443,313</u>	<u>2,362,474</u>
Fund Balances:		
Unreserved-undesignated	2,652,585	1,962,541
Total Liabilities and Fund Balances	<u>\$ 5,095,898</u>	<u>\$ 4,325,015</u>

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 2,432,713	\$ 2,324,773
Intergovernmental revenues	311,675	203,042
Charges for services	4,349	96,074
Fines and forfeitures	33,238	17,729
Investment income	196,663	132,613
Miscellaneous revenues	4,129	1,308
	2,982,767	2,775,539
Expenditures:		
Current:		
Public safety	2,285,635	2,110,507
Capital outlay	7,088	2,957
	2,292,723	2,113,464
Excess (deficiency) of revenues over (under) expenditures	690,044	662,075
Fund balance at beginning of year	1,962,541	1,338,157
Prior period adjustment	—	(37,691)
	\$ 2,652,585	\$ 1,962,541
Fund balance at end of year	\$ 2,652,585	\$ 1,962,541

Calcasieu Parish Police Jury
 Juvenile Detention Home Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,338,772	\$ 2,373,331	\$ 34,559
Intergovernmental revenues	224,423	259,683	35,260
Charges for services	50,000	44,924	(5,076)
Fines and forfeitures	12,000	33,238	21,238
Investment income	75,000	196,663	121,663
Miscellaneous revenues	—	4,129	4,129
	<u>2,700,195</u>	<u>2,911,968</u>	<u>211,773</u>
Expenditures:			
Current:			
Public safety	2,654,220	2,184,077	470,143
Capital outlay	488,275	7,088	481,187
	<u>3,142,495</u>	<u>2,191,165</u>	<u>951,330</u>
Excess (deficiency) of revenues over (under) expenditures	(442,300)	720,803	1,163,103
Fund balance at beginning of year	<u>2,055,026</u>	<u>2,055,026</u>	<u>—</u>
Fund balance at end of year	<u>\$ 1,612,726</u>	<u>\$ 2,775,829</u>	<u>\$ 1,163,103</u>

Calcasieu Parish Police Jury
Mosquito Control Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 76,260	\$ 117,850
Investments	2,067,159	1,914,182
Receivables (net of allowances for uncollectibles):		
Taxes	1,252,344	1,229,808
Due from other governmental units	29,359	38,843
Interest receivable	18,756	10,073
Total Assets	\$ 3,443,878	\$ 3,310,756
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 5,574	\$ 15,769
Accrued liabilities	5,729	4,710
Deferred revenues	1,298,634	1,266,258
 Total Liabilities	1,309,937	1,286,737
 Fund Balances:		
Reserved for encumbrances	2,396	—
Unreserved-undesignated	2,131,545	2,024,019
 Total Fund Balances	2,133,941	2,024,019
 Total Liabilities and Fund Balances	\$ 3,443,878	\$ 3,310,756

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 1,317,299	\$ 1,259,056
Intergovernmental revenues	111,871	171,355
Investment income	166,623	135,715
Sale of assets	19,992	—
Miscellaneous revenues	2,500	5,500
	1,618,285	1,571,626
Expenditures:		
Current:		
Health and welfare	1,627,779	1,347,815
	1,627,779	1,347,815
Excess (deficiency) of revenues over (under) expenditures	(9,494)	223,811
Other financing sources (uses):		
Operating transfers in	119,416	164,477
	119,416	164,477
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	109,922	388,288
Fund balance at beginning of year	2,024,019	1,685,057
Prior period adjustments	—	(49,326)
	2,024,019	1,635,731
Fund balance at end of year	\$ 2,133,941	\$ 2,024,019

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,266,258	\$ 1,285,149	\$ 18,891
Intergovernmental revenues	112,512	121,355	8,843
Investment income	100,000	166,623	66,623
Sale of assets	—	19,992	19,992
Miscellaneous revenues	—	2,500	2,500
	<u>1,478,770</u>	<u>1,595,619</u>	<u>116,849</u>
Expenditures:			
Current:			
Health and welfare	1,533,771	1,585,666	(51,895)
	<u>1,533,771</u>	<u>1,585,666</u>	<u>(51,895)</u>
Excess (deficiency) of revenues over (under) expenditures	(55,001)	9,953	64,954
Other financing sources (uses):			
Operating transfers in	177,450	119,416	(58,034)
	<u>177,450</u>	<u>119,416</u>	<u>(58,034)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	122,449	129,369	6,920
Fund balance at beginning of year	2,075,505	2,075,505	—
	<u>2,075,505</u>	<u>2,075,505</u>	<u>—</u>
Fund balance at end of year	\$ 2,197,954	\$ 2,204,874	\$ 6,920
	<u><u>2,197,954</u></u>	<u><u>2,204,874</u></u>	<u><u>6,920</u></u>

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 12,153	\$ 52,205
Investments	345,535	178,450
Interest receivable	2,865	1,001
	<u> </u>	<u> </u>
Total Assets	\$ 360,553	\$ 231,656
	<u> </u>	<u> </u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 52,514	\$ 13,928
Accrued liabilities	6,880	4,805
Due to other funds	101,786	—
	<u> </u>	<u> </u>
Total Liabilities	161,180	18,733
	<u> </u>	<u> </u>
Fund Balances:		
Reserved for encumbrances	7,200	3,607
Unreserved-undesignated	192,173	209,316
	<u> </u>	<u> </u>
Total Fund Balances	199,373	212,923
	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ 360,553	\$ 231,656
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Licenses and permits	\$ 124,239	\$ 129,248
Intergovernmental revenues	205,227	201,781
Charges for services	13,816	10,192
Fines and forfeitures	19,431	27,136
Investment income	27,546	16,469
Sale of assets	205	—
Miscellaneous revenues	4,538	4,480
Total revenues	<u>395,002</u>	<u>389,306</u>
Expenditures:		
Current:		
Public safety	<u>833,552</u>	<u>756,938</u>
Excess (deficiency) of revenues over (under) expenditures	(438,550)	(367,632)
Other financing sources (uses):		
Operating transfers in	<u>425,000</u>	<u>370,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,550)	2,368
Fund balance at beginning of year	212,923	216,636
Prior period adjustments	—	(6,081)
Fund balance at end of year	<u><u>\$ 199,373</u></u>	<u><u>\$ 212,923</u></u>

Calcasieu Parish Police Jury
 Animal Control Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 130,000	\$ 124,239	\$ (5,761)
Intergovernmental revenues	205,227	205,227	—
Charges for services	8,000	13,816	5,816
Fines and forfeitures	15,000	19,431	4,431
Investment income	10,000	27,546	17,546
Sale of assets	—	205	205
Miscellaneous revenues	2,500	4,538	2,038
	<u>370,727</u>	<u>395,002</u>	<u>24,275</u>
Expenditures:			
Current:			
Public safety	801,187	790,847	10,340
	<u>801,187</u>	<u>790,847</u>	<u>10,340</u>
Excess (deficiency) of revenues over (under) expenditures	(430,460)	(395,845)	34,615
Other financing sources (uses):			
Operating transfers in	425,000	425,000	—
	<u>425,000</u>	<u>425,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,460)	29,155	34,615
Fund balance at beginning of year	230,918	230,918	—
	<u>230,918</u>	<u>230,918</u>	<u>—</u>
Fund balance at end of year	\$ <u>225,458</u>	\$ <u>260,073</u>	\$ <u>34,615</u>

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 93,238	\$ 144,138
Investments	4,500,128	3,947,790
Interest receivable	38,038	19,886
	\$ 4,631,404	\$ 4,111,814
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 19,707	\$ 10,335
Accrued liabilities	16,889	11,722
Due to other funds	374	—
	36,970	22,057
 Fund Balances:		
Reserved for encumbrances	—	3,159
Unreserved-undesignated	4,594,434	4,086,598
	4,594,434	4,089,757
 Total Liabilities and Fund Balances	\$ 4,631,404	\$ 4,111,814

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Other taxes, penalties and interest	\$ 49,694	\$ 44,317
License and permits	773,828	790,283
Charges for services	1,257,162	1,365,078
Investment income	307,086	262,513
Miscellaneous revenues	6,863	7,325
	2,394,633	2,469,516
Expenditures:		
Current:		
Finance and administrative	1,464,956	1,389,821
Other general government	—	49,625
	1,464,956	1,439,446
Excess (deficiency) of revenues over (under) expenditures	929,677	1,030,070
Other financing sources (uses):		
Operating transfers out	(425,000)	(368,000)
	504,677	662,070
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	504,677	662,070
Fund balance at beginning of year	4,089,757	3,529,939
Prior period adjustment	—	(102,252)
	\$ 4,594,434	\$ 4,089,757

Calcasieu Parish Police Jury
 Administrative Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	Budget	Actual	Variance
Revenues:			
Other taxes, penalties and interest	\$ 45,000	\$ 49,694	\$ 4,694
License and permits	717,500	773,828	56,328
Charges for services	1,238,400	1,257,162	18,762
Investment income	200,000	307,086	107,086
Miscellaneous revenues	5,800	6,863	1,063
	2,206,700	2,394,633	187,933
Expenditures:			
Current:			
Finance and administrative	1,583,221	1,451,791	131,430
	1,583,221	1,451,791	131,430
Excess (deficiency) of revenues over (under) expenditures	623,479	942,842	319,363
Other financing sources (uses):			
Operating transfers out	(425,000)	(425,000)	—
	(425,000)	(425,000)	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	198,479	517,842	319,363
Fund balance at beginning of year	4,139,032	4,139,032	—
	4,139,032	4,139,032	—
Fund balance at end of year	\$ 4,337,511	\$ 4,656,874	\$ 319,363

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 7,295	\$ 68,503
Investments	301,880	185,327
Interest receivable	2,809	1,404
	\$ 311,984	\$ 255,234
	\$ 311,984	\$ 255,234
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,493	\$ 8,464
Accrued liabilities	6,044	4,095
	16,537	12,559
	16,537	12,559
 Fund Balances:		
Reserved for encumbrances	4,892	—
Unreserved-undesignated	290,555	242,675
	295,447	242,675
	295,447	242,675
 Total Liabilities and Fund Balances	\$ 311,984	\$ 255,234
	\$ 311,984	\$ 255,234

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
License and permits	\$ 360,960	\$ 276,582
Intergovernmental revenues	35,121	41,813
Charges for services	13,000	13,000
Investment income	26,423	24,755
Miscellaneous revenues	5,370	4,619
	440,874	360,769
Expenditures:		
Current:		
Economic development & assistance	685,646	579,603
Capital outlay	2,456	72,193
	688,102	651,796
Excess (deficiency) of revenues over (under) expenditures	(247,228)	(291,027)
Other financing sources (uses):		
Operating transfers in	300,000	250,000
	52,772	(41,027)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	52,772	(41,027)
Fund balance at beginning of year	242,675	291,599
Prior period adjustment	—	(7,897)
	242,675	283,702
Fund balance at end of year	\$ 295,447	\$ 242,675

Calcasieu Parish Police Jury
 Planning and Development Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
License and permits	\$ 305,200	\$ 360,960	\$ 55,760
Intergovernmental revenues	38,000	35,121	(2,879)
Charges for services	13,000	13,000	—
Investment income	15,000	26,423	11,423
Miscellaneous revenues	5,000	5,370	370
	<u>376,200</u>	<u>440,874</u>	<u>64,674</u>
Expenditures:			
Current:			
Economic development & assistance	735,145	681,427	53,718
Capital outlay	2,000	2,456	(456)
	<u>737,145</u>	<u>683,883</u>	<u>53,262</u>
Excess (deficiency) of revenues over (under) expenditures	(360,945)	(243,009)	117,936
Other financing sources (uses):			
Operating transfers in	300,000	300,000	—
	<u>300,000</u>	<u>300,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(60,945)	56,991	117,936
Fund balance at beginning of year	257,200	257,200	—
	<u>257,200</u>	<u>257,200</u>	<u>—</u>
Fund balance at end of year	\$ <u>196,255</u>	\$ <u>314,191</u>	\$ <u>117,936</u>

Calcasieu Parish Police Jury
Parish Parks Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 44,569	\$ 83,082
Investments	2,067,497	1,496,893
Due from other governmental units	90,409	82,583
Interest receivable	16,847	8,089
	\$ 2,219,322	\$ 1,670,647
	\$ 2,219,322	\$ 1,670,647
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 22,517	\$ 7,334
Accrued liabilities	2,152	1,722
Retainage payable	1,457	—
	26,126	9,056
	26,126	9,056
Fund Balances:		
Reserved for encumbrances	259,457	—
Unreserved:		
Designated for capital improvements	1,674,214	1,267,111
Undesignated	259,525	394,480
	2,193,196	1,661,591
	2,193,196	1,661,591
Total Liabilities and Fund Balances	\$ 2,219,322	\$ 1,670,647
	\$ 2,219,322	\$ 1,670,647

Calcasieu Parish Police Jury
 Parish Parks Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Charges for services	\$ 85,921	\$ 167,146
Investment income	124,996	79,717
Gaming revenues	498,558	448,663
Miscellaneous revenues	362	2,495
	709,837	698,021
Expenditures:		
Current:		
Culture and recreation	358,528	337,769
Capital outlay	100,704	98,825
	459,232	436,594
Total expenditures		
	459,232	436,594
Excess (deficiency) of revenues over (under) expenditures	250,605	261,427
Other financing sources (uses):		
Operating transfers in	281,000	200,000
	281,000	200,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	531,605	461,427
Fund balance at beginning of year	1,661,591	1,233,574
Prior period adjustment	—	(33,410)
	1,661,591	1,200,164
Fund balance at end of year	\$ 2,193,196	\$ 1,661,591

Calcasieu Parish Police Jury
 Parish Parks Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 60,500	\$ 85,921	\$ 25,421
Investment income	50,000	124,996	74,996
Gaming revenues	300,000	490,732	190,732
Miscellaneous revenues	100	362	262
	<u>410,600</u>	<u>702,011</u>	<u>291,411</u>
Expenditures:			
Current:			
Culture and recreation	400,453	357,655	42,798
Capital outlay	839,000	83,628	755,372
	<u>1,239,453</u>	<u>441,283</u>	<u>798,170</u>
Excess (deficiency) of revenues over (under) expenditures	(828,853)	260,728	1,089,581
Other financing sources (uses):			
Operating transfers in	281,000	281,000	—
	<u>281,000</u>	<u>281,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(547,853)	541,728	1,089,581
Fund balance at beginning of year	1,599,175	1,599,175	—
	<u>1,599,175</u>	<u>1,599,175</u>	<u>—</u>
Fund balance at end of year	\$ <u>1,051,322</u>	\$ <u>2,140,903</u>	\$ <u>1,089,581</u>

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 395,623	\$ 399,122
Investments	2,409,697	2,303,480
Receivables (net of allowances for uncollectibles):		
Taxes	2,094,084	2,056,401
Interest receivable	17,885	11,395
Due from other governmental units	28,041	21,608
Due from component units	—	10,427
Total Assets	\$ 4,945,330	\$ 4,802,433
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 116,918	\$ 77,244
Accrued liabilities	48,342	34,731
Due to component units	36,623	—
Deferred revenues	2,329,669	2,244,699
Total Liabilities	2,531,552	2,356,674
 Fund Balances:		
Unreserved-undesignated	2,413,778	2,445,759
Total Liabilities and Fund Balances	\$ 4,945,330	\$ 4,802,433

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 2,202,466	\$ 2,105,282
Intergovernmental revenues	857,065	939,053
Fines and forfeitures	731,671	942,964
Investment income	204,480	176,382
Miscellaneous revenues	335,315	367,179
	4,330,997	4,530,860
Expenditures:		
Current:		
Judicial	2,623,147	2,535,037
Capital outlay	18,471	38,468
	2,641,618	2,573,505
Excess (deficiency) of revenues over (under) expenditures	1,689,379	1,957,355
Other financing sources (uses):		
Operating transfers out	(7,055)	(79,000)
Operating transfers from component units	134,000	131,000
Operating transfers to component units	(1,848,305)	(1,763,109)
	(1,721,360)	(1,711,109)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(31,981)	246,246
Fund balance at beginning of year	2,445,759	2,255,437
Prior period adjustment	—	(55,924)
	\$ 2,413,778	\$ 2,445,759

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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,117,350	\$ 2,148,707	\$ 31,357
Intergovernmental revenues	160,714	160,564	(150)
Fines and forfeitures	705,000	731,736	26,736
Investment income	95,000	142,517	47,517
Miscellaneous revenues	331,500	334,911	3,411
	<u>3,409,564</u>	<u>3,518,435</u>	<u>108,871</u>
Expenditures:			
Current:			
Judicial	1,726,618	1,688,386	38,232
Capital outlay	10,000	12,474	(2,474)
	<u>1,736,618</u>	<u>1,700,860</u>	<u>35,758</u>
Excess (deficiency) of revenues over (under) expenditures	1,672,946	1,817,575	144,629
Other financing sources (uses):			
Operating transfers out	(7,000)	(7,055)	(55)
Operating transfers from component units	120,000	134,000	14,000
Operating transfers to component units	(1,656,533)	(1,931,272)	(274,739)
	<u>(1,543,533)</u>	<u>(1,804,327)</u>	<u>(260,794)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses			
	129,413	13,248	(116,165)
Fund balance at beginning of year	<u>2,642,612</u>	<u>2,642,612</u>	—
Fund balance at end of year	<u>\$ 2,772,025</u>	<u>\$ 2,655,860</u>	<u>\$ (116,165)</u>

Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 147,935	\$ 190,818
Due from other governmental units	105,505	55,179
	\$ 253,440	\$ 245,997
	\$ 253,440	\$ 245,997
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 60,826	\$ 41,068
Accrued liabilities	8,495	5,564
Due to other funds	42,100	49,200
	111,421	95,832
	111,421	95,832
 Fund Balances:		
Unreserved-undesignated	142,019	150,165
	\$ 253,440	\$ 245,997
	\$ 253,440	\$ 245,997

Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ 1,184,513	\$ 1,053,682
Charges for services	11,532	12,179
Investment income	10,890	10,300
Miscellaneous revenues	34,262	40,575
	1,241,197	1,116,736
Expenditures:		
Current:		
Health and welfare	1,306,343	1,178,538
	(65,146)	(61,802)
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	60,000	58,900
Operating transfers out	(3,000)	—
	57,000	58,900
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(8,146)	(2,902)
Fund balance at beginning of year	150,165	153,067
Fund balance at end of year	\$ 142,019	\$ 150,165

Calcasieu Parish Police Jury
 Community Action Agency Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 1,233,520	\$ 1,134,186	\$ (99,334)
Charges for services	11,940	11,532	(408)
Investment income	6,600	10,890	4,290
Miscellaneous revenues	27,768	34,262	6,494
	<u>1,279,828</u>	<u>1,190,870</u>	<u>(88,958)</u>
Expenditures:			
Current:			
Health and welfare	1,342,775	1,279,533	63,242
	<u>1,342,775</u>	<u>1,279,533</u>	<u>63,242</u>
Excess (deficiency) of revenues over (under) expenditures	(62,947)	(88,663)	(25,716)
Other financing sources (uses):			
Operating transfers in	64,900	60,000	(4,900)
Operating transfers out	—	(3,000)	(3,000)
	<u>64,900</u>	<u>57,000</u>	<u>(7,900)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,953	(31,663)	(33,616)
Fund balance at beginning of year	158,902	158,902	—
	<u>158,902</u>	<u>158,902</u>	<u>—</u>
Fund balance at end of year	\$ <u>160,855</u>	\$ <u>127,239</u>	\$ <u>(33,616)</u>

Calcasieu Parish Police Jury
Section 8 Housing Assistance Program
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 1,290,413	\$ 1,336,455
Due from governmental units	—	54,503
	\$ 1,290,413	\$ 1,390,958
	\$ 1,290,413	\$ 1,390,958
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 3,518	\$ 48,956
Accrued liabilities	2,876	2,960
Due to other governmental units	923,554	1,166,683
Deferred revenue	227,738	—
Other liabilities	10,462	—
	1,168,148	1,218,599
	1,168,148	1,218,599
Fund Balances:		
Unreserved-undesignated	122,265	172,359
	\$ 1,290,413	\$ 1,390,958
	\$ 1,290,413	\$ 1,390,958

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Intergovernmental revenues	\$ 2,007,902	\$ 1,951,131
Investment income	67,743	84,506
Miscellaneous revenues	754	79
	<u>2,076,399</u>	<u>2,035,716</u>
 Expenditures:		
Current:		
Economic development and assistance	<u>2,126,493</u>	<u>2,089,995</u>
Excess (deficiency) of revenues over (under) expenditures	(50,094)	(54,279)
 Other financing sources (uses):		
Operating transfers in	<u>—</u>	<u>49</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(50,094)	(54,230)
 Fund balance at beginning of year	<u>172,359</u>	<u>226,589</u>
 Fund balance at end of year	<u><u>\$ 122,265</u></u>	<u><u>\$ 172,359</u></u>

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 1,753,940	\$ 1,730,606	\$ (23,334)
Investment income	15,000	67,743	52,743
Miscellaneous revenues	—	754	754
	<u>1,768,940</u>	<u>1,799,103</u>	<u>30,163</u>
 Expenditures:			
Current:			
Economic development and assistance	2,118,940	2,141,224	(22,284)
	<u>2,118,940</u>	<u>2,141,224</u>	<u>(22,284)</u>
Excess (deficiency) of revenues over (under) expenditures	(350,000)	(342,121)	7,879
Fund balance at beginning of year	1,304,978	1,304,978	—
	<u>1,304,978</u>	<u>1,304,978</u>	<u>—</u>
Fund balance at end of year	\$ 954,978	\$ 962,857	\$ 7,879
	<u><u>954,978</u></u>	<u><u>962,857</u></u>	<u><u>7,879</u></u>

Calcasieu Parish Police Jury
LAJET Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 29,662	\$ 15,498
Due from other governmental units	9,490	44,738
	\$ 39,152	\$ 60,236
	\$ 39,152	\$ 60,236
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 1,861	\$ 1,952
Accrued liabilities	1,561	2,449
Due to other funds	—	22,500
	3,422	26,901
Total Liabilities	3,422	26,901
 Fund Balances:		
Unreserved-undesignated	35,730	33,335
	\$ 39,152	\$ 60,236
Total Liabilities and Fund Balances	\$ 39,152	\$ 60,236

Calcasieu Parish Police Jury
LAJET Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Intergovernmental revenues	\$ 214,075	\$ 281,158
Investment income	1,107	898
	<u>215,182</u>	<u>282,056</u>
Total revenues		
Expenditures:		
Current:		
Health and welfare	215,787	283,076
	<u>215,787</u>	<u>283,076</u>
Excess (deficiency) of revenues over (under) expenditures	(605)	(1,020)
Other financing sources (uses):		
Operating transfers in	3,000	—
	<u>3,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,395	(1,020)
Fund balance at beginning of year	<u>33,335</u>	<u>34,355</u>
Fund balance at end of year	<u>\$ 35,730</u>	<u>\$ 33,335</u>

Calcasieu Parish Police Jury
LAJET Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP 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	\$ 258,227	\$ 258,813	\$ 586
Investment income	500	1,107	607
	<u>258,727</u>	<u>259,920</u>	<u>1,193</u>
Total revenues			
Expenditures:			
Current:			
Health and welfare	267,846	225,964	41,882
	<u>267,846</u>	<u>225,964</u>	<u>41,882</u>
Excess (deficiency) of revenues over (under) expenditures	(9,119)	33,956	43,075
Other financing sources (uses):			
Operating transfers in	—	3,000	3,000
	<u>—</u>	<u>3,000</u>	<u>3,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,119)	36,956	46,075
Fund balance at beginning of year	33,335	33,335	—
	<u>33,335</u>	<u>33,335</u>	<u>—</u>
Fund balance at end of year	\$ 24,216	\$ 70,291	\$ 46,075
	<u><u>24,216</u></u>	<u><u>70,291</u></u>	<u><u>46,075</u></u>

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 32	\$ —
Due from other governmental units	189,972	240,813
	\$ 190,004	\$ 240,813
Total Assets		
 Liabilities and Fund Balances		
Liabilities:		
Cash overdraft	\$ —	\$ 13,656
Accounts payable	176,190	215,863
Accrued liabilities	12,876	8,795
	189,066	238,314
Total Liabilities		
 Fund Balances:		
Unreserved-undesignated	938	2,499
	\$ 190,004	\$ 240,813
Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ 3,091,501	\$ 3,331,887
Investment income	1,786	2,074
Sale of assets	2,117	—
Total revenues	3,095,404	3,333,961
Expenditures:		
Current:		
Health and welfare	3,096,965	3,333,559
Excess (deficiency) of revenues over (under) expenditures	(1,561)	402
Fund balance at beginning of year	2,499	2,097
Fund balance at end of year	\$ 938	\$ 2,499

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 3,101,182	\$ 3,142,342	\$ 41,160
Investment income	1,000	1,786	786
Sale of assets	—	2,117	2,117
	<u>3,102,182</u>	<u>3,146,245</u>	<u>44,063</u>
Expenditures:			
Current:			
Health and welfare	3,101,182	3,115,683	(14,501)
	<u>3,101,182</u>	<u>3,115,683</u>	<u>(14,501)</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	30,562	29,562
Fund balance at beginning of year	<u>(52,927)</u>	<u>(52,927)</u>	—
Fund balance at end of year	<u>\$ (51,927)</u>	<u>\$ (22,365)</u>	<u>\$ 29,562</u>

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 14,190	\$ 69,944
Investments	57,914	—
Interest receivable	714	—
Deferred charge	—	75,000
	\$ 72,818	\$ 144,944
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 14,650	\$ 6,367
Accrued liabilities	3,131	1,691
	17,781	8,058
 Fund Balances:		
Reserved for encumbrances	—	14,249
Unreserved-undesignated	55,037	122,637
	55,037	136,886
 Total Liabilities and Fund Balances	\$ 72,818	\$ 144,944

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 14,122	\$ 14,030
Miscellaneous revenues	2,172	1,232
Total revenues	16,294	15,262
Expenditures:		
Current:		
Economic development & assistance	443,143	238,248
Excess (deficiency) of revenues over (under) expenditures	(426,849)	(222,986)
Other financing sources (uses):		
Operating transfers in	345,000	338,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(81,849)	115,014
Fund balance at beginning of year	136,886	21,872
Fund balance at end of year	\$ 55,037	\$ 136,886

Calcasieu Parish Police Jury
 GIS/MIS Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 10,000	\$ 14,122	\$ 4,122
Miscellaneous revenues	—	2,172	2,172
	<u>10,000</u>	<u>16,294</u>	<u>6,294</u>
Expenditures:			
Current:			
Economic development & assistance	<u>396,524</u>	<u>369,659</u>	<u>26,865</u>
Excess (deficiency) of revenues over (under) expenditures	(386,524)	(353,365)	33,159
Other financing sources (uses):			
Operating transfers in	<u>345,000</u>	<u>345,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41,524)	(8,365)	33,159
Fund balance at beginning of year	<u>66,993</u>	<u>66,993</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ 25,469</u></u>	<u><u>\$ 58,628</u></u>	<u><u>\$ 33,159</u></u>

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Investments	\$ 2,569,915	\$ 1,747,340
Receivables (net of allowances for uncollectibles):		
Taxes	964,355	971,214
Interest receivable	25,451	8,924
	\$ 3,559,721	\$ 2,727,478
Liabilities:		
Accounts payable	\$ —	\$ —
Due to component units	—	31,498
Deferred revenues	1,000,000	1,000,000
Retainage payable	—	38,597
	1,000,000	1,070,095
Fund Balance:		
Unreserved-undesignated	2,559,721	1,657,383
	\$ 3,559,721	\$ 2,727,478
Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Ad valorem	\$ 993,141	\$ 971,333
Investment income	161,030	105,744
	1,154,171	1,077,077
Expenditures:		
Public works	117,770	511,184
	1,036,401	565,893
Excess (deficiency) of revenues over (under) expenditures	1,036,401	565,893
Other financing sources (uses):		
Operating transfers out	(134,063)	(109,132)
	902,338	456,761
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	902,338	456,761
Fund balance at beginning of year	1,657,383	1,237,877
Prior period adjustment	—	(37,255)
	\$ 2,559,721	\$ 1,657,383
Fund balance at end of year	\$ 2,559,721	\$ 1,657,383

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ —
Investment income	—	161,030	161,030
	<u>1,000,000</u>	<u>1,161,030</u>	<u>161,030</u>
Total revenues			
Expenditures:			
Public works	<u>1,130,833</u>	<u>187,865</u>	<u>942,968</u>
Excess (deficiency) of revenues over (under) expenditures	(130,833)	973,165	1,103,998
Other financing sources (uses):			
Operating transfers out	—	(134,063)	(134,063)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(130,833)	839,102	969,935
Fund balance at beginning of year	<u>1,796,906</u>	<u>1,796,906</u>	—
Fund balance at end of year	<u>\$ 1,666,073</u>	<u>\$ 2,636,008</u>	<u>\$ 969,935</u>

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 11,435	\$ 32,004
Investments	139,849	129,508
Interest receivable	1,155	611
	\$ 152,439	\$ 162,123
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 3,069	\$ —
 Fund Balances:		
Unreserved-undesignated	149,370	162,123
	\$ 152,439	\$ 162,123
Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ —	\$ 9,630
Fines and forfeitures	48,053	49,613
Investment income	10,106	5,955
	58,159	65,198
 Expenditures:		
Other expenditures	70,912	21,213
	70,912	21,213
 Excess (deficiency) of revenues over (under) expenditures	(12,753)	43,985
 Other financing sources (uses):		
Operating transfers in	—	24,000
	—	24,000
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(12,753)	67,985
 Fund balance at beginning of year	162,123	96,317
Prior period adjustment	—	(2,179)
	162,123	94,138
 Fund balance at end of year	\$ 149,370	\$ 162,123

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Fines and forfeitures	\$ 45,000	\$ 48,053	\$ 3,053
Investment income	2,000	10,106	8,106
	<u>47,000</u>	<u>58,159</u>	<u>11,159</u>
Total revenues			
Expenditures:			
Other expenditures	57,000	70,331	(13,331)
	<u>57,000</u>	<u>70,331</u>	<u>(13,331)</u>
Excess (deficiency) of revenues over (under) expenditures			
	(10,000)	(12,172)	(2,172)
Fund balance at beginning of year			
	165,055	165,055	—
	<u>165,055</u>	<u>165,055</u>	<u>—</u>
Fund balance at end of year			
	\$ 155,055	\$ 152,883	\$ (2,172)
	<u>155,055</u>	<u>152,883</u>	<u>(2,172)</u>

Calcasieu Parish Police Jury
Civilian Airport Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 20,704	\$ 33,074
Investments	111,101	97,402
Interest receivable	577	571
Total Assets	<u>\$ 132,382</u>	<u>\$ 131,047</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 132,382</u>	<u>\$ 131,046</u>

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 8,554	\$ 7,244
Miscellaneous revenues	7,764	6,971
Total revenues	16,318	14,215
Expenditures:		
Other expenditures	5	8
Excess (deficiency) of revenues over (under) expenditures	16,313	14,207
Other financing sources (uses):		
Operating transfers out	(10,000)	(10,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,313	4,207
Fund balance at beginning of year	132,382	131,046
Prior period adjustment	—	(2,871)
Fund balance at end of year	\$ 138,695	\$ 132,382

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 5,000	\$ 8,554	\$ 3,554
Miscellaneous revenues	7,500	7,764	264
	<u>12,500</u>	<u>16,318</u>	<u>3,818</u>
Expenditures:			
Other expenditures	<u>20,010</u>	<u>5</u>	<u>20,005</u>
Excess (deficiency) of revenues over (under) expenditures	(7,510)	16,313	23,823
Other financing sources (uses):			
Operating transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(17,510)	6,313	23,823
Fund balance at beginning of year	<u>133,300</u>	<u>133,300</u>	<u>—</u>
Fund balance at end of year	<u>\$ 115,790</u>	<u>\$ 139,613</u>	<u>\$ 23,823</u>

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

	1998	1997
Assets		
Cash	\$ 117,891	\$ 69,590
Investments	7,302,461	4,877,415
Interest receivable	56,581	20,406
Other receivables	429,912	354,929
	\$ 7,906,845	\$ 5,322,340
	\$ 7,906,845	\$ 5,322,340
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 122,013	\$ 1,000
Due to component units	28,901	175,000
Other liabilities	9,598	—
	160,512	176,000
	160,512	176,000
 Fund Balances:		
Unreserved-undesignated	7,746,333	5,146,340
	\$ 7,906,845	\$ 5,322,340
	\$ 7,906,845	\$ 5,322,340

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Gaming revenues	\$ 5,588,650	\$ 4,437,654
Investment income	334,110	107,336
	5,922,760	4,544,990
Total revenues		
Expenditures:		
Current:		
Public works	807,450	259,811
	5,115,310	4,285,179
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers out	(2,265,317)	(1,250,000)
Operating transfers to component units	(250,000)	(250,000)
	(2,515,317)	(1,500,000)
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,599,993	2,785,179
Fund balance at beginning of year	5,146,340	2,423,187
Prior period adjustment	—	(62,026)
	\$ 7,746,333	\$ 5,146,340
Fund balance at end of year		

Calcasieu Parish Police Jury
Riverboat Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Gaming revenues	\$ 4,375,000	\$ 5,562,375	\$ 1,187,375
Investment income	125,050	334,110	209,060
	<u>4,500,050</u>	<u>5,896,485</u>	<u>1,396,435</u>
Expenditures:			
Current:			
Public works	2,690,873	963,995	1,726,878
	<u>2,690,873</u>	<u>963,995</u>	<u>1,726,878</u>
Excess (deficiency) of revenues over (under) expenditures	1,809,177	4,932,490	3,123,313
Other financing sources (uses):			
Operating transfers out	(2,229,683)	(2,265,317)	(35,634)
Operating transfers to component units	(250,000)	(250,000)	—
	<u>(2,479,683)</u>	<u>(2,515,317)</u>	<u>(35,634)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(670,506)	2,417,173	3,087,679
Fund balance at beginning of year	5,077,156	5,077,156	—
	<u>5,077,156</u>	<u>5,077,156</u>	<u>—</u>
Fund balance at end of year	\$ <u>4,406,650</u>	\$ <u>7,494,329</u>	\$ <u>3,087,679</u>

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 19,456	\$ 26,694
Investments	968,273	951,839
Interest receivable	8,090	4,628
	\$ 995,819	\$ 983,161
Total Assets	\$ 995,819	\$ 983,161
 Fund Balances:		
Unreserved-undesignated	\$ 995,819	\$ 983,161

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 63,663	\$ 61,035
Expenditures:		
Current:		
Culture and recreation	51,005	56,254
Excess (deficiency) of revenues over (under) expenditures	12,658	4,781
Fund balance at beginning of year	983,161	1,007,175
Prior period adjustment	—	(28,795)
	995,819	983,161
Fund balance at end of year	\$ 995,819	\$ 983,161

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 54,000	\$ 63,663	\$ 9,663
Expenditures:			
Current:			
Culture and recreation	56,010	51,005	5,005
Excess (deficiency) of revenues over (under) expenditures	(2,010)	12,658	14,668
Fund balance at beginning of year	<u>1,004,929</u>	<u>1,004,929</u>	—
Fund balance at end of year	<u>\$ 1,002,919</u>	<u>\$ 1,017,587</u>	<u>\$ 14,668</u>

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

	<u>1998</u>	<u>1997</u>
Revenues:		
Investment income	\$ —	\$ 1,024
Expenditures:		
Current:		
Health and welfare	—	20,001
Excess (deficiency) of revenues over (under) expenditures	—	(18,977)
Other financing sources (uses):		
Operating transfers in	—	12,920
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	(6,057)
Fund balance at beginning of year	—	6,471
Prior period adjustment	—	(414)
Fund balance at end of year	<u>\$ —</u>	<u>\$ —</u>

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 5,634	\$ 14,227
Investments	14,344	3,839
Interest receivable	118	345
	\$ 20,096	\$ 18,411
Total Assets	\$ 20,096	\$ 18,411
 Fund Balances:		
Unreserved-undesignated	\$ 20,096	\$ 18,411

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 1,688	\$ 10,524
Expenditures:		
Current:		
Public works	3	150,005
Excess (deficiency) of revenues over (under) expenditures	1,685	(139,481)
Fund balance at beginning of year	18,411	162,628
Prior period adjustment	—	(4,736)
Fund balance at end of year	\$ 20,096	\$ 18,411

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 2,500	\$ 1,688	\$ (812)
 Expenditures:			
Current:			
Public works	121,109	3	121,106
Excess (deficiency) of revenues over (under) expenditures	(118,609)	1,685	120,294
Fund balance at beginning of year	19,049	19,049	—
Fund balance at end of year	<u>\$ (99,560)</u>	<u>\$ 20,734</u>	<u>\$ 120,294</u>

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 3,500	\$ 20,499
Investments	18,057	—
Interest receivable	147	—
	\$ 21,704	\$ 20,499
Total Assets		
Fund Balances:		
Unreserved-undesignated	\$ 21,704	\$ 20,499

Calcasieu Parish Police Jury
 Port Industrial Development Park Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 1,209	\$ 11,306
Expenditures:		
Current:		
Other general government	4	1
Capital outlay	—	15,175
Total expenditures	4	15,176
Excess (deficiency) of revenues over (under) expenditures	1,205	(3,870)
Fund balance at beginning of year	20,499	30,066
Prior period adjustment	—	(5,697)
Fund balance at end of year	\$ 21,704	\$ 20,499

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 1,000	\$ 1,209	\$ 209
Expenditures:			
Current:			
Other general government	5	4	1
Capital outlay	15,000	—	15,000
Total expenditures	<u>15,005</u>	<u>4</u>	<u>15,001</u>
Excess (deficiency) of revenues over (under) expenditures	(14,005)	1,205	15,210
Fund balance at beginning of year	<u>20,499</u>	<u>20,499</u>	—
Fund balance at end of year	<u><u>\$ 6,494</u></u>	<u><u>\$ 21,704</u></u>	<u><u>\$ 15,210</u></u>

Calcasieu Parish Police Jury
 Airport Study
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 7,116	\$ —
Investments	75,752	—
Interest receivable	489	—
Other receivables	4,000	—
	\$ 87,357	\$ —
Total Assets	\$ 87,357	\$ —
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 5,776	\$ —
	81,581	—
Fund Balances:		
Unreserved-undesignated	81,581	—
	\$ 87,357	\$ —
Total Liabilities and Fund Balances	\$ 87,357	\$ —

Calcasieu Parish Police Jury
 Airport Study
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ 84,000	\$ —
Investment income	1,646	—
	85,646	—
Total revenues		
Expenditures:		
Other expenditures	52,065	—
	33,581	—
Excess (deficiency) of revenues over (under) expenditures		
	33,581	—
Other financing sources (uses):		
Operating transfers in	48,000	—
	81,581	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
	81,581	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 81,581	\$ —

Calcasieu Parish Police Jury
 Airport Study
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 84,000	\$ 80,000	\$ (4,000)
Interest	500	1,646	1,146
	<u>84,500</u>	<u>81,646</u>	<u>(2,854)</u>
Total revenues			
Expenditures:			
Other expenditures	80,000	46,289	33,711
	<u>80,000</u>	<u>46,289</u>	<u>33,711</u>
Excess (deficiency) of revenues over (under) expenditures	4,500	35,357	30,857
Other financing sources (uses):			
Operating transfers in	48,000	48,000	—
	<u>48,000</u>	<u>48,000</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	52,500	83,357	30,857
Fund balance at beginning of year	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	\$ 52,500	\$ 83,357	\$ 30,857
	<u><u>\$ 52,500</u></u>	<u><u>\$ 83,357</u></u>	<u><u>\$ 30,857</u></u>

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 810	\$ 905
	810	905
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 810	\$ —
	810	—
Fund Balances:		
Unreserved-undesignated	—	905
	—	905
Total Liabilities and Fund Balances	\$ 810	\$ 905

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ 87,363	\$ 161,357
Expenditures:		
Capital outlay	88,268	160,505
Excess (deficiency) of revenues over (under) expenditures	(905)	852
Fund balance at beginning of year	905	53
Fund balance at end of year	\$ —	\$ 905

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 80,000	\$ 87,363	\$ 7,363
Expenditures:			
Capital outlay	80,050	87,458	(7,408)
Excess (deficiency) of revenues over (under) expenditures	(50)	(95)	(45)
Fund balance at beginning of year	905	905	—
Fund balance at end of year	<u>\$ 855</u>	<u>\$ 810</u>	<u>\$ (45)</u>

Calcasieu Parish Police Jury
Library Debt Service Reduction Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 35,067	\$ —
Investments	948,877	972,875
Interest receivable	8,140	4,784
	\$ 992,084	\$ 977,659
 Fund Balances:		
Unreserved-undesignated	\$ 992,084	\$ 977,659

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 64,425	\$ 61,626
Other financing sources (uses):		
Operating transfers to component units	(50,000)	(57,773)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	14,425	3,853
Fund balance at beginning of year	977,659	1,003,227
Prior period adjustment	—	(29,421)
	977,659	973,806
Fund balance at end of year	\$ 992,084	\$ 977,659

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 54,010	\$ 64,425	\$ 10,415
Other financing sources (uses):			
Operating transfers to component units	(54,010)	(50,000)	4,010
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	14,425	14,425
Fund balance at beginning of year	999,994	999,994	—
Fund balance at end of year	\$ 999,994	\$ 1,014,419	\$ 14,425

Calcasieu Parish Police Jury
 Multipurpose Contract Postal Unit
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 1,864	\$ —
Investments, at cost	8,508	—
Due from other governmental units	833	—
Interest receivable	87	—
	\$ 11,292	\$ —
Total Assets	\$ 11,292	\$ —
Liabilities and Fund Balances		
Liabilities:		
Accrued liabilities	\$ 571	\$ —
	\$ 571	\$ —
Fund Balances:		
Unreserved-undesignated	10,721	—
	10,721	—
Total Liabilities and Fund Balances	\$ 11,292	\$ —

Calcasieu Parish Police Jury
 Multipurpose Contract Postal Unit
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Intergovernmental revenues	\$ 24,426	\$ —
Investment income	415	—
Miscellaneous revenues	486	—
	<u>25,327</u>	<u>—</u>
Expenditures:		
Current:		
Health and welfare	21,232	—
	<u>21,232</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	4,095	—
Other financing sources (uses):		
Operating transfers in	6,626	—
	<u>6,626</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10,721	—
Fund balance at beginning of year	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ 10,721</u>	<u>\$ —</u>

Calcasieu Parish Police Jury
 Multipurpose Contract Postal Unit
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP 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	\$ 23,593	\$ 23,593	\$ —
Interest	175	415	240
Miscellaneous revenues	500	486	(14)
	<u>24,268</u>	<u>24,494</u>	<u>226</u>
Expenditures:			
Current:			
Health and welfare	20,698	20,661	37
	<u>20,698</u>	<u>20,661</u>	<u>37</u>
Excess (deficiency) of revenues over (under) expenditures	3,570	3,833	263
Other financing sources (uses):			
Operating transfers in	6,626	6,626	—
	<u>6,626</u>	<u>6,626</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10,196	10,459	263
Fund balance at beginning of year	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance at end of year	\$ 10,196	\$ 10,459	\$ 263
	<u><u>10,196</u></u>	<u><u>10,459</u></u>	<u><u>263</u></u>

Calcasieu Parish Police Jury
Food for Seniors
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 4,145	\$ —
	4,145	—
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 56	\$ —
Accrued liabilities	441	—
	497	—
Total Liabilities	497	—
	497	—
 Fund Balances:		
Unreserved-undesignated	3,648	—
	3,648	—
Total Liabilities and Fund Balances	\$ 4,145	\$ —

Calcasieu Parish Police Jury
 Food for Seniors
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 458	\$ —
Expenditures:		
Health and welfare	11,727	—
Excess (deficiency) of revenues over (under) expenditures	(11,269)	—
Other financing sources (uses):		
Operating transfers in	14,917	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,648	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 3,648	\$ —

Calcasieu Parish Police Jury
 Food for Seniors
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 100	\$ 458	\$ 358
Expenditures:			
Health and welfare	11,997	11,229	768
Excess (deficiency) of revenues over (under) expenditures	(11,897)	(10,771)	1,126
Other financing sources (uses):			
Operating transfers in	14,916	14,917	1
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,019	4,146	1,127
Fund balance at beginning of year	—	—	—
Fund balance at end of year	<u>\$ 3,019</u>	<u>\$ 4,146</u>	<u>\$ 1,127</u>

Calcasieu Parish Police Jury
LLEBG - Drug Court Fund
Comparative Balance Sheets
December 31, 1998 and 1997

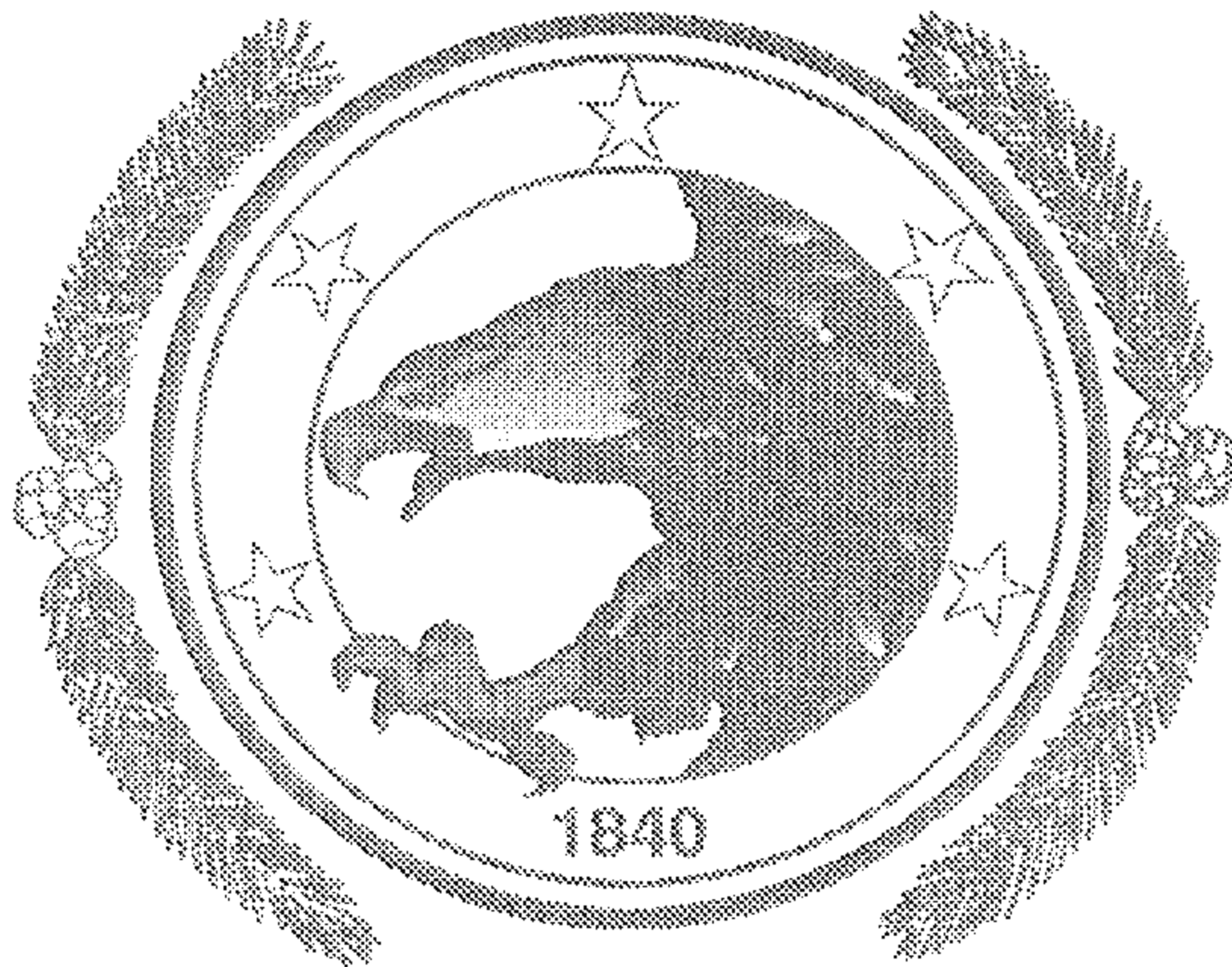
	1998	1997
Assets		
Cash	\$ 39,252	\$ 57,066
Investments	92,402	—
Interest receivable	769	—
	\$ 132,423	\$ 57,066
Total Assets	\$ 132,423	\$ 57,066
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 152
Accrued liabilities	2,302	1,662
	2,302	1,814
Total Liabilities	2,302	1,814
 Fund Balances:		
Unreserved-undesignated	130,121	55,252
	130,121	55,252
Total Liabilities and Fund Balances	\$ 132,423	\$ 57,066

Calcasieu Parish Police Jury
LLEBG - Drug Court Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues	\$ 197,543	\$ 135,690
Investment income	9,835	5,749
Total revenues	207,378	141,439
Expenditures:		
Current:		
Judicial	139,564	141,187
Excess (deficiency) of revenues over (under) expenditures	67,814	252
Other financing sources (uses):		
Operating transfers in	7,055	55,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	74,869	55,252
Fund balance at beginning of year	55,252	—
Fund balance at end of year	\$ 130,121	\$ 55,252

Calcasieu Parish Police Jury
 LLEBG - Drug 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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 197,543	\$ 197,543	\$ —
Investment income	500	9,835	9,335
	<u>198,043</u>	<u>207,378</u>	<u>9,335</u>
Total revenues			
Expenditures:			
Current:			
Judicial	211,653	138,951	72,702
	<u>211,653</u>	<u>138,951</u>	<u>72,702</u>
Excess (deficiency) of revenues over (under) expenditures	(13,610)	68,427	82,037
Other financing sources (uses):			
Operating transfers in	14,110	7,055	(7,055)
	<u>14,110</u>	<u>7,055</u>	<u>(7,055)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	500	75,482	74,982
Fund balance at beginning of year	55,252	55,252	—
	<u>55,252</u>	<u>55,252</u>	<u>—</u>
Fund balance at end of year	\$ 55,752	\$ 130,734	\$ 74,982
	<u><u>55,752</u></u>	<u><u>130,734</u></u>	<u><u>74,982</u></u>



DEBT SERVICE FUND

PAVING ASSESSMENT FUND

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

1992 SALES TAX ROAD IMPROVEMENT FUND

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

CALCASIEU PARISH POLICE JURY

Debt Service Funds

Combining Balance Sheet

December 31, 1998

(With comparative totals for December 31, 1997)

Assets	Paving Assessments		1992 Sales Tax	Totals	
	Fund	Improvement	Road	1998	1997
Cash	\$ 188,322	38		188,360	104,885
Receivable (net of allowances for uncollectibles):					
Special assessment	353,135	-		353,135	491,359
Restricted assets:					
Cash	-	91,148		91,148	25,283
Investments	-	1,563,983		1,563,983	1,633,168
Interest receivable	-	-		-	117
Total assets	\$ 541,457	1,655,169		2,196,626	2,254,812
Liabilities and fund balances					
Liabilities:					
Due to component units	\$ 15,336	-		15,336	-
Advances from other funds	161,606	-		161,606	171,059
Deferred revenues	298,478	-		298,478	422,622
Total liabilities	475,420	-		475,420	593,681
Fund balances:					
Reserved for debt service	66,037	1,655,169		1,721,206	1,661,131
Total liabilities and fund balances	\$ 541,457	1,655,169		2,196,626	2,254,812

CALCASIEU PARISH POLICE JURY

Debt Service Funds

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

For the fiscal year ended December 31, 1998

(With comparative totals for December 31, 1997)

	Paving 1992 Sales Tax		Totals	
	Assessments	Road Improvement	1998	1997
Revenues:				
Special assessments levied	\$ 99,327	-	99,327	145,055
Interest received on assessments	37,084	-	37,084	33,167
Investment income	6,297	1,504	7,801	13,904
Total revenues	142,708	1,504	144,212	192,126
Expenditures				
Finance and administrative	1,711	-	1,711	5,070
Debt service:				
Principal	62,105	3,770,000	3,832,105	3,842,266
Interest and fiscal charges	19,182	800,608	819,790	943,746
Total expenditures	82,998	4,570,608	4,653,606	4,791,082
Excess (deficiency) of revenues over (under) expenditures	59,710	(4,569,104)	(4,509,394)	(4,598,956)
Other financing sources (uses):				
Operating transfers in	6,028	4,565,667	4,571,695	4,709,329
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	65,738	(3,437)	62,301	110,373
Fund balance at beginning of year	2,525	1,658,606	1,661,131	1,551,756
Residual equity transfer	(2,226)	-	(2,226)	(998)
Fund balance at end of year	\$ 66,037	1,655,169	1,721,206	1,661,131

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 188,322	\$ 104,847
Receivables (net of allowances for uncollectibles):		
Special assessments	353,135	491,359
Total Assets	\$ 541,457	\$ 596,206
 Liabilities and Fund Balances		
Liabilities:		
Due to component units	\$ 15,336	\$ —
Advances from other funds	161,606	171,059
Deferred revenues	298,478	422,622
 Total Liabilities	475,420	593,681
 Fund Balances:		
Reserved for debt service	66,037	2,525
Total Liabilities and Fund Balances	\$ 541,457	\$ 596,206

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Special assessments levied	\$ 99,327	\$ 145,055
Interest received on assessments	37,084	33,167
Investment income	6,297	4,491
	<u>142,708</u>	<u>182,713</u>
Expenditures:		
General government:		
Finance and administrative	1,711	5,070
Debt service:		
Principal retirement	62,105	72,266
Interest and fiscal charges	19,182	16,704
	<u>82,998</u>	<u>94,040</u>
Excess (deficiency) of revenues over (under) expenditures	59,710	88,673
Other financing sources (uses):		
Operating transfers in	6,028	23,402
	<u>65,738</u>	<u>112,075</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
	65,738	112,075
Fund balance at beginning of year	2,525	(108,552)
Residual equity transfer	(2,226)	(998)
	<u>2,525</u>	<u>(109,550)</u>
Fund balance at end of year	<u>\$ 66,037</u>	<u>\$ 2,525</u>

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 38	\$ 38
Restricted assets:		
Cash	91,148	25,283
Investments	1,563,983	1,633,168
Interest receivable	—	117
	\$ 1,655,169	\$ 1,658,606
Total Assets	\$ 1,655,169	\$ 1,658,606
 Fund Balances:		
Reserved for debt service	\$ 1,655,169	\$ 1,658,606

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 1,504	\$ 9,413
Expenditures:		
Debt service:		
Principal	3,770,000	3,770,000
Interest and fiscal charges	800,608	927,042
Total expenditures	4,570,608	4,697,042
Excess (deficiency) of revenues over (under) expenditures	(4,569,104)	(4,687,629)
Other financing sources (uses):		
Operating transfers in	4,565,667	4,685,927
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,437)	(1,702)
Fund balance at beginning of year	1,658,606	1,660,308
Fund balance at end of year	\$ 1,655,169	\$ 1,658,606

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 5,000	\$ 1,504	\$ (3,496)
Expenditures:			
Debt service:			
Principal	3,770,000	3,770,000	—
Interest and fiscal charges	1,091,500	800,608	290,892
Total expenditures	<u>4,861,500</u>	<u>4,570,608</u>	<u>290,892</u>
Excess (deficiency) of revenues over (under) expenditures	(4,856,500)	(4,569,104)	287,396
Other financing sources (uses):			
Operating transfers in	<u>4,861,500</u>	<u>4,565,667</u>	<u>(295,833)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	5,000	(3,437)	(8,437)
Fund balance at beginning of year	<u>1,658,488</u>	<u>1,658,488</u>	—
Fund balance at end of year	<u><u>\$ 1,663,488</u></u>	<u><u>\$ 1,655,051</u></u>	<u><u>\$ (8,437)</u></u>

CAPITAL PROJECTS FUNDS

COURTHOUSE AND JAIL FUND

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

MULTIPURPOSE CENTER FUND

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

PUBLIC WORKS MAINTENANCE FACILITY FUND

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

1992 SALES TAX ROAD IMPROVEMENT FUND

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

HEALTH UNIT CONSTRUCTION FUND

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

MULLERS BUILDING RENOVATION FUND

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

PAVING ASSESSMENT FUND

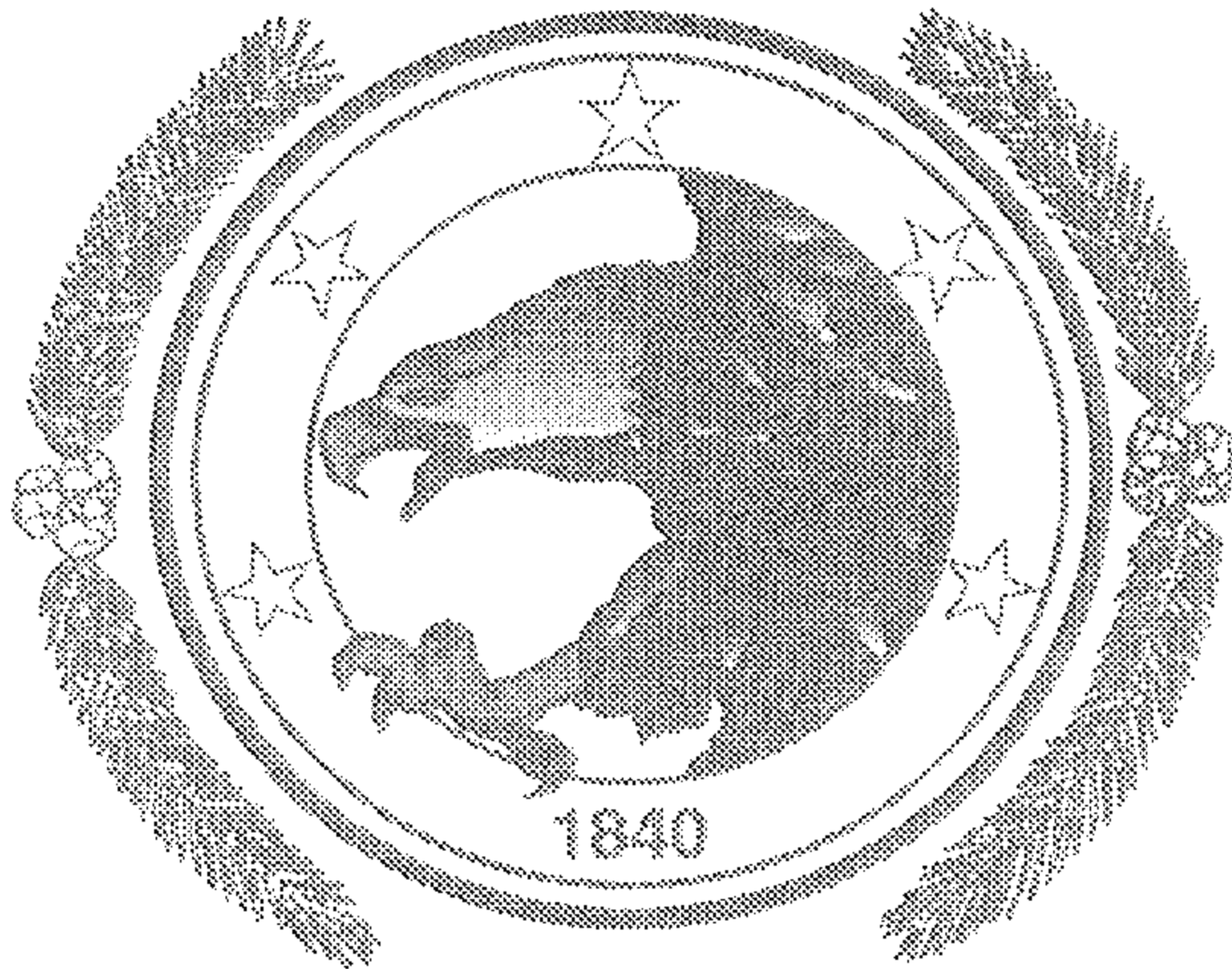
The Paving Assessment Fund is used to account for the construction costs of blacktopping of paving assessment projects and the related special assessments collected during the construction phase.

GLOBAL PROJECT FUND

The Global Project Fund is used to account for the grant monies received from the General Fund, Riverboat Fund, and the State of Louisiana. These grants have been given to Global Marine for economic development and are being used to fund the cost of road construction and a water line extension.

SENIOR CITIZENS CENTER

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



CALCASIEU PARISH POLICE JURY

Capital Project Funds
Combining Balance Sheet

December 31, 1998

(With comparative totals for December 31, 1997)

	Courthouse and Jail Fund	Multi-purpose Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Health Unit Construction Fund	Mullers Building Renovation Fund	Global Project Fund
Assets							
Cash	\$ 23,739	33,583	2,084	433,344	10,198	9,892	12,541
Investments	1,484	197,913	41,138	6,563,528	80,590	31,501	746,920
Receivable (net of allowances for uncollectibles):							
Taxes	-	-	-	892,993	-	-	-
Interest receivable	713	1,639	898	62,779	675	258	5,655
Due from other governmental units	-	-	-	-	-	-	-
Due from other funds	-	-	100,000	-	-	-	-
Restricted assets:							
Cash	-	-	-	269,063	-	-	-
Investments	-	-	-	2,460,000	-	-	-
Interest receivable	-	-	-	9,191	-	-	-
Total assets	\$ 25,936	233,135	144,120	10,690,898	91,463	41,651	765,116
Liabilities and fund balances							
Liabilities:							
Accounts payable	-	-	45,226	533,572	23,961	3,765	-
Retainage payable	16,000	-	186,305	284,933	-	-	7,674
Total liabilities	16,000	-	231,531	818,505	23,961	3,765	7,674
Fund balances:							
Reserved for encumbrances	-	-	49,771	1,737,371	-	-	-
Unreserved-undesignated	9,936	233,135	(137,182)	8,135,022	67,502	37,886	757,442
Total fund balances	9,936	233,135	(87,411)	9,872,393	67,502	37,886	757,442
Total liabilities and fund balances	\$ 25,936	233,135	144,120	10,690,898	91,463	41,651	765,116

	Senior Citizen Center		Totals	
	Fund	1998	1997	
Assets				
Cash	\$ 7,116	532,497	566,358	
Investments	128,486	7,791,560	9,682,451	
Receivable (net of allowances for uncollectibles):				
Taxes	-	892,993	887,960	
Interest receivable	888	73,505	58,259	
Due from other governmental units	31,616	31,616	-	
Due from other funds	-	100,000	-	
Restricted assets:				
Cash	-	269,063	-	
Investments	-	2,460,000	2,966,493	
Interest receivable	-	9,191	1,776	
Total assets	\$ 168,106	12,160,425	14,163,297	

Liabilities and fund balances

Liabilities:			
Accounts payable	\$ 31,616	638,140	764,561
Retainage payable	4,027	498,939	519,712
Total liabilities	35,643	1,137,079	1,284,273
Fund balances:			
Reserved for encumbrances	-	1,787,142	1,774,945
Unreserved-undesignated	132,463	9,236,204	11,104,079
Total fund balances	132,463	11,023,346	12,879,024
Total liabilities and fund balances	\$ 168,106	12,160,425	14,163,297

CALCASIEU PARISH POLICE JURY

Capital Project Funds

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

For the fiscal year ended December 31, 1998

(With comparative totals for December 31, 1997)

	Courthouse and Jail Fund	Multi-purpose Center Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Mullers Renovation Fund	Paving Assessments Fund	Health Unit Construction Fund	Global Project Fund
Revenues:								
Taxes:								
Sales	-	-	-	10,224,381	-	-	-	-
Special assessments levied	-	-	-	-	-	41,741	-	-
Intergovernmental revenues	-	-	100,000	-	-	-	-	-
Investment income	31,252	13,201	47,165	616,449	2,402	-	5,202	12,066
Miscellaneous revenues	79,065	-	-	-	-	-	-	-
Total revenues	110,317	13,201	147,165	10,840,830	2,402	41,741	5,202	12,066
Expenditures								
Public Works	-	-	138,873	522,221	-	-	-	-
Capital outlay	685,076	-	1,272,328	7,391,339	5,271	239,437	37,700	154,624
Other expenditures	-	42	173	-	-	-	-	-
Total expenditures	685,076	42	1,411,374	7,913,560	5,271	239,437	37,700	154,624
Excess (deficiency) of revenues over (under) expenditures	(574,759)	13,159	(1,264,209)	2,927,270	(2,869)	(197,696)	(32,498)	(142,558)
Other financing sources (uses):								
Operating transfers in	375,000	-	-	-	-	239,437	100,000	900,000
Operating transfers out	-	-	-	(4,570,297)	-	-	-	-
Special assessment bond proceeds	-	-	-	-	-	245,749	-	-
Total other financing sources (uses)	375,000	-	-	(4,570,297)	-	485,186	100,000	900,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(199,759)	13,159	(1,264,209)	(1,643,027)	(2,869)	287,490	67,502	757,442
Fund balance at beginning of year	209,695	219,976	1,176,798	11,515,420	40,755	(283,620)	-	-
Residual equity transfer	-	-	-	-	-	(3,870)	-	-
Fund balance at end of year	\$ 9,936	233,135	(87,411)	9,872,393	37,886	-	67,502	757,442

	Senior Citizen Center		Totals	
	Fund	1998	1997	
Revenues:				
Taxes:				
Sales	\$ -	10,224,381	10,438,734	
Special assessments levied	-	41,741	31,404	
Intergovernmental revenues	76,548	176,548	-	
Investment income	6,825	734,562	912,610	
Miscellaneous revenues	-	79,065	-	
Total revenues	<u>83,373</u>	<u>11,256,297</u>	<u>11,382,748</u>	
Expenditures				
Public Works	-	661,094	492,128	
Capital outlay	200,910	9,986,685	10,446,163	
Other expenditures	-	215	4,977	
Total expenditures	<u>200,910</u>	<u>10,647,994</u>	<u>10,943,268</u>	
Excess (deficiency) of revenues over (under) expenditures	(117,537)	608,303	439,480	
Other financing sources (uses):				
Operating transfers in	250,000	1,864,437	3,164,580	
Operating transfers out	-	(4,570,297)	(4,689,669)	
Special assessment bond proceeds	-	245,749	121,782	
Total other financing sources (uses)	<u>250,000</u>	<u>(2,460,111)</u>	<u>(1,403,307)</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures	132,463	(1,851,808)	(963,827)	
Fund balance at beginning of year	-	12,879,024	13,096,394	
Residual equity transfer	-	(3,870)	746,457	
Fund balance at end of year	<u>\$ 132,463</u>	<u>11,023,346</u>	<u>12,879,024</u>	

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 252,469	\$ 161,095
Investments	313,484	432,731
Interest receivable	3,686	5,361
	\$ 569,639	\$ 599,187
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 150,142	\$ 122,172
Retainage payable	209,802	134,031
Total Liabilities	359,944	256,203
 Fund Balances:		
Unreserved-undesignated	209,695	342,984
 Total Liabilities and Fund Balances	\$ 569,639	\$ 599,187

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 31,252	\$ 77,779
Miscellaneous revenue	79,065	—
	110,317	77,779
Expenditures:		
Capital outlay	685,076	1,823,312
	(574,759)	(1,745,533)
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	375,000	1,625,000
	(199,759)	(120,533)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
Fund balance at beginning of year	209,695	342,984
Prior period adjustment	—	(12,756)
	\$ 9,936	\$ 209,695
Fund balance at end of year	\$ 9,936	\$ 209,695

Calcasieu Parish Police Jury
Multi-purpose Center Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 33,583	\$ 151,142
Investments	197,913	68,503
Interest receivable	1,639	331
	<u> </u>	<u> </u>
Total Assets	<u>\$ 233,135</u>	<u>\$ 219,976</u>
Fund Balances:		
Unreserved-undesignated	<u>\$ 233,135</u>	<u>\$ 219,976</u>

Calcasieu Parish Police Jury
 Multi-purpose Center Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 13,201	\$ 12,132
Expenditures:		
Other expenditures	42	4,712
Excess (deficiency) of revenues over (under) expenditures	13,159	7,420
Fund balance at beginning of year	219,976	214,779
Prior period adjustment	—	(2,223)
Fund balance at end of year	\$ 233,135	\$ 219,976

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 2,084	\$ 79,270
Investments	41,138	1,273,525
Interest receivable	898	8,749
Due from other funds	100,000	—
Total Assets	\$ 144,120	\$ 1,361,544
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 45,226	\$ 55,267
Retainage payable	186,305	129,479
 Total Liabilities	231,531	184,746
 Fund Balances:		
Reserved for encumbrances	49,771	32,876
Unreserved-undesignated	(137,182)	1,143,922
 Total Fund Balances	(87,411)	1,176,798
 Total Liabilities and Fund Balances	\$ 144,120	\$ 1,361,544

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 47,165	\$ 170,370
Intergovernmental revenues	100,000	—
Total revenues	147,165	170,370
Expenditures:		
Public safety	138,873	311
Capital outlay	1,272,328	2,547,320
Other expenditures	173	256
Total expenditures	1,411,374	2,547,887
Excess (deficiency) of revenues over (under) expenditures	(1,264,209)	(2,377,517)
Other financing sources (uses):		
Operating transfers in	—	1,200,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,264,209)	(1,177,517)
Fund balance at beginning of year	1,176,798	2,426,982
Prior period adjustment	—	(72,667)
Fund balance at end of year	\$ (87,411)	\$ 1,176,798

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 433,344	\$ 12,135
Investments	6,563,528	8,026,939
Interest receivable	62,779	45,493
Receivables (net of allowances for uncollectibles):		
Taxes	892,993	887,960
Restricted assets:		
Cash	269,063	—
Investments	2,460,000	2,966,493
Interest receivable	9,191	1,776
Total Assets	<u><u>\$ 10,690,898</u></u>	<u><u>\$ 11,940,796</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 533,572	\$ 258,899
Retainage payable	284,933	166,477
 Total Liabilities	<u>818,505</u>	<u>425,376</u>
 Fund Balances:		
Reserved for encumbrances	1,737,371	1,742,069
Unreserved-undesignated	8,135,022	9,773,351
 Total Fund Balances	<u>9,872,393</u>	<u>11,515,420</u>
 Total Liabilities and Fund Balances	<u><u>\$ 10,690,898</u></u>	<u><u>\$ 11,940,796</u></u>

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Sales	\$ 10,224,381	\$ 10,438,734
Investment income	616,449	649,978
Total revenues	10,840,830	11,088,712
Expenditures:		
Current:		
Public works	522,222	491,817
Capital outlay	7,391,339	5,619,076
Total expenditures	7,913,560	6,110,893
Excess (deficiency) of revenues over (under) expenditures	2,927,270	4,977,819
Other financing sources (uses):		
Operating transfers out	(4,570,296)	(4,689,669)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,643,027)	288,150
Fund balance at beginning of year	11,515,420	10,393,167
Prior period adjustment	—	834,103
Fund balance at end of year	\$ 9,872,393	\$ 11,515,420

Calcasieu Parish Police Jury
Health Unit Construction Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Cash	\$ 10,198	\$ 13,954
Investments	80,590	—
Interest receivable	675	—
	<u> </u>	<u> </u>
Total Assets	\$ 91,463	\$ 13,954
	<u> </u>	<u> </u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 23,961	\$ —
Retainage payable	—	13,954
	<u> </u>	<u> </u>
Total Liabilities	23,961	13,954
	<u> </u>	<u> </u>
Fund Balances:		
Unreserved-undesignated	67,502	—
	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ 91,463	\$ 13,954
	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
 Health Unit Construction Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 5,202	\$ 85
Expenditures:		
Capital outlay	37,700	154,832
Excess (deficiency) of revenues over (under) expenditures	(32,498)	(154,747)
Other financing sources (uses):		
Operating transfers in	100,000	154,747
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	67,502	—
Fund balances at beginning of year	—	—
Fund balances at end of year	\$ 67,502	\$ —

Calcasieu Parish Police Jury
Mullers Building Renovation Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 9,892	\$ 40,755
Investments	31,501	—
Interest receivable	258	—
	\$ 41,651	\$ 40,755
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 3,765	\$ —
 Fund Balances:		
Unreserved-undesignated	37,886	40,755
	\$ 41,651	\$ 40,755
 Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
Mullers Building Renovation Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Investment income	\$ 2,402	\$ 2,266
Expenditures:		
Current:		
Other general government	—	9
Capital outlay	5,271	—
Total expenditures	5,271	9
Excess (deficiency) of revenues over (under) expenditures	(2,869)	2,257
Other financing sources (uses):		
Operating transfers in	—	15,907
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,869)	18,164
Fund balance at beginning of year	40,755	22,591
Fund balance at end of year	\$ 37,886	\$ 40,755

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ —	\$ 16,633
Liabilities		
Accounts payable	\$ —	\$ 300,253
Fund Balances		
Unreserved-undesignated	—	(283,620)
Total Liabilities and Fund Balances	\$ —	\$ 16,633

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Special assessments levied	\$ 41,741	\$ 31,404
Expenditures:		
Capital outlay	239,437	301,623
Excess (deficiency) of revenues over (under) expenditures	(197,696)	(270,219)
Other financing sources (uses):		
Operating transfers in	239,437	—
Special assessment bond proceeds	245,749	121,782
Total other financing sources (uses)	485,186	121,782
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	287,490	(148,437)
Fund balances at beginning of year	(283,620)	(135,183)
Residual equity transfer	(3,870)	—
Fund balances at end of year	\$ —	\$ (283,620)

Calcasieu Parish Police Jury
Global Water and Road Extension Project
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 12,541	\$ —
Investments	746,920	—
Interest receivable	5,655	—
	\$ 765,116	\$ —
Total Assets	\$ 765,116	\$ —
Liabilities and Fund Balances		
Liabilities:		
Retainage payable	\$ 7,674	\$ —
	\$ 7,674	\$ —
Fund Balances:		
Unreserved-undesignated	757,442	—
	757,442	—
Total Liabilities and Fund Balances	\$ 765,116	\$ —

Calcasieu Parish Police Jury
 Global Water and Road Extension Project
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

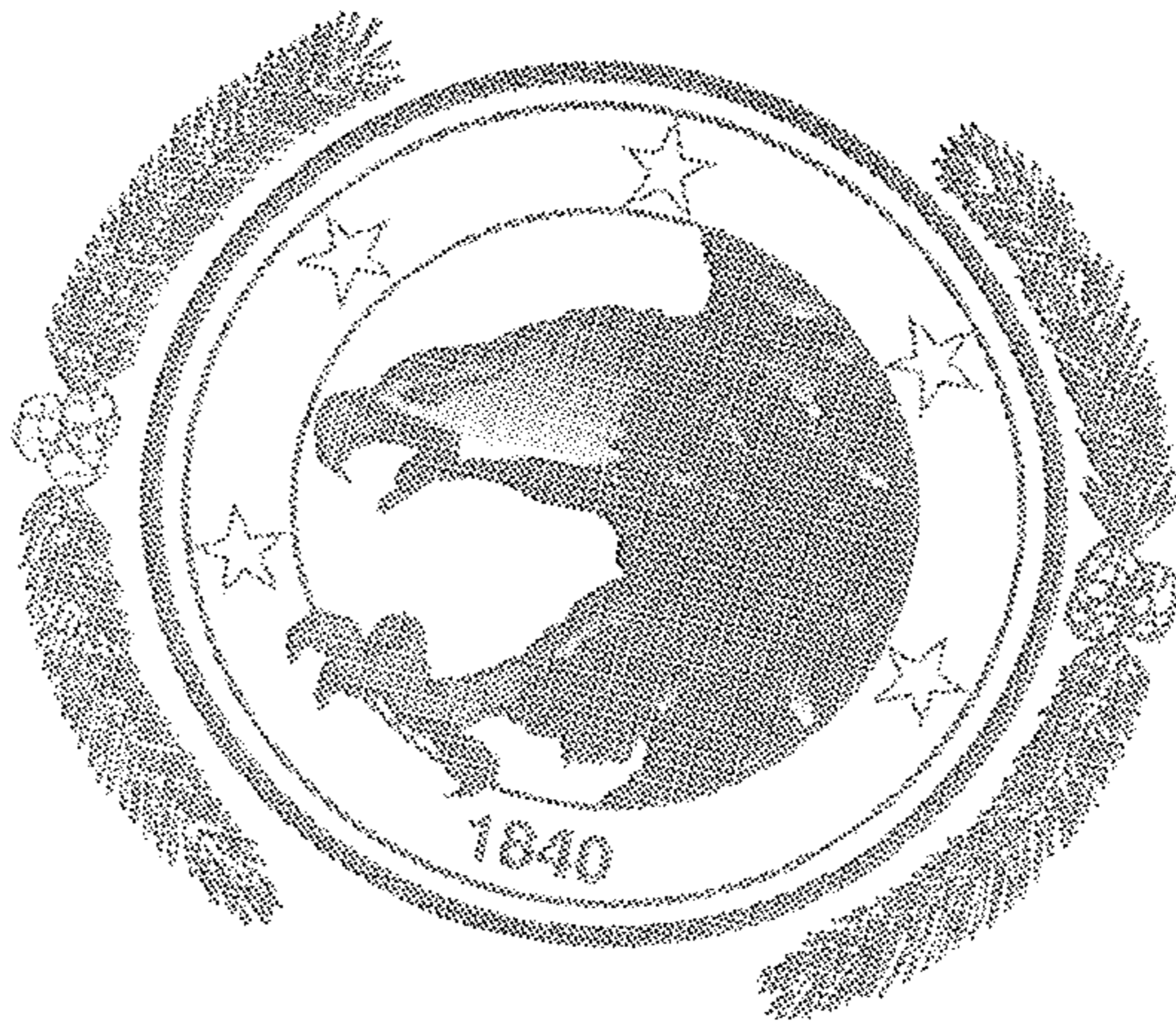
	1998	1997
Revenues:		
Investment income	\$ 12,066	\$ —
Expenditures:		
Capital outlay	154,624	—
Excess (deficiency) of revenues over (under) expenditures	(142,558)	—
Other financing sources (uses):		
Operating transfers in	900,000	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	757,442	—
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 757,442	\$ —

Calcasieu Parish Police Jury
Senior Citizen Center
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Cash	\$ 7,116	\$ —
Investments	128,486	—
Interest receivable	888	—
Due from other governmental units	31,616	—
	\$ 168,106	\$ —
	\$ 168,106	\$ —
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 31,616	\$ —
Retainage payable	4,027	—
	35,643	—
Total Liabilities	35,643	—
 Fund Balances:		
Unreserved-undesignated	132,463	—
	132,463	—
Total Liabilities and Fund Balances	\$ 168,106	\$ —
	\$ 168,106	\$ —

Calcasieu Parish Police Jury
 Senior Citizen Center
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Intergovernmental revenues	\$ 76,548	\$ —
Investment income	6,825	—
	83,373	—
Total revenues		
Expenditures:		
Capital outlay	200,910	—
	(117,537)	—
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	250,000	—
	132,463	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
Fund balance at beginning of year	—	—
Fund balance at end of year	\$ 132,463	\$ —



INTERNAL SERVICE FUNDS

WORKMEN'S COMPENSATION SELF-INSURED FUND

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

SELF-INSURED HEALTH INSURANCE FUND

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

SELF-INSURED LIABILITY/PROPERTY INSURANCE FUND

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

SELF-INSURED UNEMPLOYMENT INSURANCE FUND

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

CALCASIEU PARISH POLICE JURY

Internal Service Funds

Combining Balance Sheet

December 31, 1998

(With comparative totals for December 31, 1997)

Assets	Workmen's Compensation Self-Insured Fund		Self-Insured Health Insurance Fund		Self-Insured Liability/Property Insurance Fund		Self-Insured Unemployment Insurance Fund		Totals	
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Current assets:										
Cash and cash equivalents	\$ 62,512	62,376	23,808	16,512	331,615					
Investments	2,174,219	3,521,333	98,997	517,341	5,559,473					
Interest receivable	18,291	30,228	560	4,145	29,879					
Prepaid insurance	15,715	-	42,381	-	73,163					
Due from component units	-	-	1,100	-	-					
Other receivables	-	-	-	-	-					37,880
Total assets	\$ 2,270,737	3,613,937	166,846	537,998	6,032,010					
Liabilities and fund balances										
Current liabilities:										
Accounts payable	\$ 4,456	7,801	23,037	1,625	789,478					
Accrued liabilities	-	465	-	-	342					
Due to other funds	-	-	600,000	-	-					
Liability for self-insurance claims	262,410	403,436	133,113	-	1,093,399					
Long-term liabilities:										
Liability for self-insurance claims	100,000	-	246,500	-	650,000					
Total liabilities	366,866	411,702	1,002,650	1,625	2,533,219					
Fund equity:										
Contributed capital	-	1,098,026	-	-	1,098,026					
Retained earnings - unreserved	1,903,871	2,104,209	(835,804)	536,373	2,400,765					
Total Fund Equity	1,903,871	3,202,235	(835,804)	536,373	3,498,791					
Total liabilities and fund equity	\$ 2,270,737	3,613,937	166,846	537,998	6,032,010					

CALCASIEU PARISH POLICE JURY

Internal Service Funds

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

For the fiscal year ended December 31, 1998
(With comparative totals for December 31, 1997)

	Workmen's Compensation Self-Insured Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
	1998	1997	1998	1997	1998
Operating revenues:					
Premiums	\$ 652,616	2,241,808	1,022,438	84,892	4,001,754
Operating expenses:					
Administrative expenses	144,657	199,123	56,486	-	400,266
Premium payments	391,972	123,189	380,453	-	895,614
Benefit payments	32,801	1,694,444	848,642	5,449	2,581,336
Other operating expenses	-	538	-	8	546
Total operating expenses	569,430	2,017,294	1,285,581	5,457	3,877,762
Operating income (loss)	83,186	224,514	(263,143)	79,435	123,992
Nonoperating revenues (expenses):					
Investment income	144,329	247,245	19,362	31,179	442,115
Income (loss) before operating transfers	227,515	471,759	(243,781)	110,614	566,107
Operating transfers:					
Operating transfers in	-	52,021	552,500	-	604,521
Net income (loss)	227,515	523,780	308,719	110,614	1,170,628
Retained earnings at beginning of year	1,676,356	1,580,429	(1,281,777)	425,759	2,400,767
Prior period adjustment	-	-	137,254	-	137,254
Retained earnings at end of year	\$ 1,903,871	2,104,209	(835,804)	536,373	3,708,649

CALCASIEU PARISH POLICE JURY
Internal Service Funds

Combining Statement of Cash Flows

For the fiscal year ended December 31, 1998

(With comparative totals for the fiscal year ended December 31, 1997)

	Workmen's Compensation Self-Insured Fund		Self-Insured Health Insurance Fund		Self-Insured Liability/Property Insurance Fund		Self-Insured Unemployment Insurance Fund		Totals	
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Cash flows from operating activities:										
Operating income (loss)	\$ 83,186		224,514		(263,143)		79,435		123,992	(542,929)
Changes in assets and liabilities:										
(Increase) decrease in prepaid insurance	(593)		9,984		5,676		-		15,067	(13,123)
(Increase) decrease in other receivables	37,880		-		-		-		37,880	32,689
(Increase) decrease in due from component units	-		-		(1,100)		-		(1,100)	-
Increase (decrease) in accounts payable	(15,378)		(232,659)		(503,500)		(1,022)		(752,559)	691,537
Increase (decrease) in accrued compensation	-		123		-		-		123	-
Increase (decrease) in due to other funds	-		-		600,000		-		600,000	(797)
Increase (decrease) in liability for self-insurance claims	88,612		(34,281)		(515,017)		-		(460,686)	86,398
Total adjustments	110,521		(256,833)		(413,941)		(1,022)		(561,275)	796,704
Net cash (used) provided by operating activities	193,707		(32,319)		(677,084)		78,413		(437,283)	253,775
Cash flows from investing activities:										
Purchase of investments	(3,651,276)		(7,208,475)		(1,755,457)		(464,897)		(13,080,105)	(6,153,612)
Proceeds from maturities of investments	3,270,437		6,902,824		1,843,559		310,870		12,327,690	4,924,268
Investment income	135,166		234,570		20,109		28,925		418,770	808,837
Net cash (used) provided in investing activities	(245,673)		(71,081)		108,211		(125,102)		(333,645)	(420,507)
Cash flows from noncapital activities:										
Operating transfers in	-		52,021		552,500		-		604,521	241,365
Net increase (decrease) in cash	(51,966)		(51,379)		(16,373)		(46,689)		(166,407)	74,633
Cash at beginning of year	114,478		113,755		40,181		63,201		331,615	256,982
Cash at end of year	\$ 62,512		62,376		23,808		16,512		165,208	331,615

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Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Current Assets:		
Cash and cash equivalents	\$ 62,512	\$ 114,478
Investments	2,174,219	1,793,380
Interest receivable	18,291	9,128
Prepaid expense	15,715	15,122
Other receivable	—	37,880
	\$ 2,270,737	\$ 1,969,988
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 4,456	\$ 19,834
Liability for self-insurance claims	262,410	173,798
Long-term liabilities:		
Liability for self-insurance funds	100,000	100,000
Total current liabilities	366,866	293,632
 Fund Equity:		
Retained Earnings - reserved for self-insurance claims	1,903,871	1,676,356
Total Liabilities and Fund Equity	\$ 2,270,737	\$ 1,969,988

Calcasieu Parish Police Jury
 Internal Service Fund
 Workmen's Compensation Self-Insured Fund
 Comparative Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Premiums	\$ 652,616	\$ 598,712
Operating expenses:		
Premium payments	144,657	111,130
Benefit payments	391,972	305,224
Administrative expenses	32,801	39,685
Total operating expenses	<u>569,430</u>	<u>456,039</u>
Operating income (loss)	83,186	142,673
Nonoperating revenues (expenses):		
Investment income	144,329	113,841
Net income (loss)	227,515	256,514
Retained earnings at beginning of year	1,676,356	1,452,995
Prior period adjustment	—	(33,153)
Retained earnings at end of year	<u>\$ 1,903,871</u>	<u>\$ 1,676,356</u>

Calcasieu Parish Police Jury
Internal Service Fund
Workmen's Compensation Self-Insured Fund
Comparative Statement of Cash Flows
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 83,186	\$ 142,673
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	(593)	(2,194)
(Increase) decrease in other receivables	37,880	(37,880)
Increase (decrease) in accounts payable	(15,378)	17,458
Increase (decrease) in due to other funds	—	(91)
Increase (decrease) in liability for self-insurance claims	<u>88,612</u>	<u>100,870</u>
Total Adjustments	<u>110,521</u>	<u>78,163</u>
Net Cash (Used) Provided by Operating Activities	<u>193,707</u>	<u>220,836</u>
Cash Flows from Investing Activities:		
Purchase of investments	(3,651,276)	(1,982,731)
Proceeds from maturities of investments	3,270,437	1,563,267
Investment income	<u>135,166</u>	<u>255,870</u>
Net Cash (Used) Provided by Investing Activities	<u>(245,673)</u>	<u>(163,594)</u>
Net increase (decrease) in cash	(51,966)	57,242
Cash at beginning of year	<u>114,478</u>	<u>57,236</u>
Cash at end of year	\$ <u>62,512</u>	\$ <u>114,478</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Current Assets:		
Cash and cash equivalents	\$ 62,376	\$ 113,755
Investments	3,521,333	3,215,682
Interest receivable	30,228	17,553
Prepaid insurance	—	9,984
	\$ 3,613,937	\$ 3,356,974
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 7,801	\$ 240,460
Accrued liabilities	465	342
Liability for self-insurance claims	403,436	437,717
	411,702	678,519
 Fund Equity:		
Contributed capital	1,098,026	1,098,026
Retained earnings - reserved for self-insurance claims	2,104,209	1,580,429
	3,202,235	2,678,455
 Total Liabilities and Fund Equity	\$ 3,613,937	\$ 3,356,974

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Operating revenues:		
Premiums	\$ 2,241,808	\$ 2,124,266
Operating expenses:		
Administrative expenses	199,123	174,820
Premium payments	123,189	153,875
Benefit payments	1,694,444	1,852,643
Other operating expenses	538	—
Total operating expenses	2,017,294	2,181,338
Operating income (loss)	224,514	(57,072)
Nonoperating revenues (expenses):		
Investment income	247,245	216,838
Income (loss) before operating transfers	471,759	159,766
Operating transfers:		
Operating transfers in	52,021	41,365
Net income (loss)	523,780	201,131
Retained earnings at beginning of year	1,580,429	1,463,324
Prior period adjustment	—	(84,026)
Retained earnings at end of year	\$ 2,104,209	\$ 1,580,429

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Health Insurance Fund
 Comparative Statement of Cash Flows
 For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 224,514	\$ (57,072)
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	9,984	(9,984)
(Increase) decrease in other receivables	—	70,569
Increase (decrease) in accounts payable	(232,659)	196,432
Increase (decrease) in other liabilities	123	—
Increase (decrease) in due to other funds	—	(706)
Increase (decrease) in liability for self-insurance claims	<u>(34,281)</u>	<u>(34,556)</u>
Total Adjustments	<u>(256,833)</u>	<u>221,755</u>
Net Cash (Used) Provided by Operating Activities	<u>(32,319)</u>	<u>164,683</u>
Cash Flows from Investing Activities:		
Purchase of investments	(7,208,475)	(2,598,511)
Proceeds from maturities of investments	6,902,824	1,913,419
Investment income	<u>234,570</u>	<u>452,280</u>
Net Cash (Used) Provided by Investing Activities	<u>(71,081)</u>	<u>(232,812)</u>
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>52,021</u>	<u>41,365</u>
Net increase (decrease) in cash	(51,379)	(26,764)
Cash at beginning of year	<u>113,755</u>	<u>140,519</u>
Cash at end of year	\$ <u>62,376</u>	\$ <u>113,755</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 23,808	\$ 40,181
Investments	98,997	187,097
Interest receivable	560	1,307
Prepaid insurance	42,381	48,057
Due from component units	1,100	—
	<u>166,846</u>	<u>276,642</u>
Total Assets	\$ 166,846	\$ 276,642
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 23,037	\$ 526,537
Due to other funds	600,000	—
Liability for self-insurance claims	133,113	481,884
Long-term liabilities:		
Liability for self-insurance claims	246,500	550,000
	<u>1,002,650</u>	<u>1,558,421</u>
Fund Equity:		
Retained earnings - reserved for self-insurance claims	(835,804)	(1,281,779)
	<u>166,846</u>	<u>276,642</u>
Total Liabilities and Fund Equity	\$ 166,846	\$ 276,642

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
For the fiscal years ended December 31, 1998 and 1997

	1998	1997
Operating revenues:		
Premiums	\$ 1,022,438	\$ 917,793
Operating expenses:		
Administrative expenses	56,486	59,634
Premium payments	380,453	439,698
Benefit payments	848,642	1,143,007
Other operating expenses	—	9,101
Total operating expenses	1,285,581	1,651,440
Operating income (loss)	(263,143)	(733,647)
Nonoperating revenues (expenses):		
Investment income	19,362	27,773
Income (loss) before operating transfers	(243,781)	(705,874)
Operating transfers:		
Operating transfers in	552,500	200,000
Net income (loss)	308,719	(505,874)
Retained earnings at beginning of year	(1,281,777)	(782,093)
Prior period adjustment	137,254	6,188
Retained earnings at end of year	\$ (835,804)	\$ (1,281,779)

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Statement of Cash Flows
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (263,143)	\$ (733,647)
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	5,676	(945)
(Increase) decrease in due from component units	(1,100)	—
Increase (decrease) in accounts payable	(503,500)	481,090
Increase (decrease) in due to other funds	600,000	—
Increase (decrease) in liability for self-insurance claims	(515,017)	20,084
Total Adjustments	(413,941)	500,229
Net Cash (Used) Provided by Operating Activities	(677,084)	(233,418)
Cash Flows from Investing Activities:		
Purchase of investments	(1,755,457)	(1,243,997)
Proceeds from maturities of investments	1,843,559	1,225,508
Investment income	20,109	54,182
Net Cash (Used) Provided by Investing Activities	108,211	35,693
Cash Flows from Noncapital Activities:		
Operating transfers in	552,500	200,000
Net increase (decrease) in cash	(16,373)	2,275
Cash at beginning of year	40,181	37,906
Cash at end of year	\$ 23,808	\$ 40,181

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Balance Sheets
December 31, 1998 and 1997

	1998	1997
Assets		
Current Assets:		
Cash and cash equivalents	\$ 16,512	\$ 63,201
Investments	517,341	363,314
Interest receivable	4,145	1,891
	\$ 537,998	\$ 428,406
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 1,625	\$ 2,647
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	536,373	425,759
 Total Liabilities and Fund Equity	\$ 537,998	\$ 428,406

Calcasieu Parish Police Jury
Internal Service Fund
Self-insured Unemployment Insurance Fund
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Operating revenues:		
Premiums	\$ 84,892	\$ 120,446
Operating expenses:		
Benefit claims	5,449	15,318
Other operating expenses	8	11
Total operating expenses	<u>5,457</u>	<u>15,329</u>
Operating income (loss)	<u>79,435</u>	<u>105,117</u>
Nonoperating revenues (expenses):		
Investment income	<u>31,179</u>	<u>21,957</u>
Net income (loss)	110,614	127,074
Retained earnings at beginning of year	425,759	307,249
Prior period adjustment	—	(8,564)
Retained earnings at end of year	<u>\$ 536,373</u>	<u>\$ 425,759</u>

Calcasieu Parish Police Jury
 Internal Service Fund
 Self-Insured Unemployment Insurance Fund
 Comparative Statement of Cash Flows
 For the fiscal years ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 79,435	\$ 105,117
Change in assets and liabilities:		
Increase (decrease) in accounts payable	(1,022)	(3,443)
Net Cash (Used) Provided by Operating Activities	<u>78,413</u>	<u>101,674</u>
Cash Flows from Investing Activities:		
Purchase of investments	(464,897)	(328,373)
Proceeds from maturities of investments	310,870	222,074
Investment income	<u>28,925</u>	<u>46,505</u>
Net Cash (Used) Provided by Investing Activities	<u>(125,102)</u>	<u>(59,794)</u>
Net increase (decrease) in cash	(46,689)	41,880
Cash at beginning of year	<u>63,201</u>	<u>21,321</u>
Cash at end of year	\$ <u>16,512</u>	\$ <u>63,201</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

HOTEL - MOTEL TAX FUND

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

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

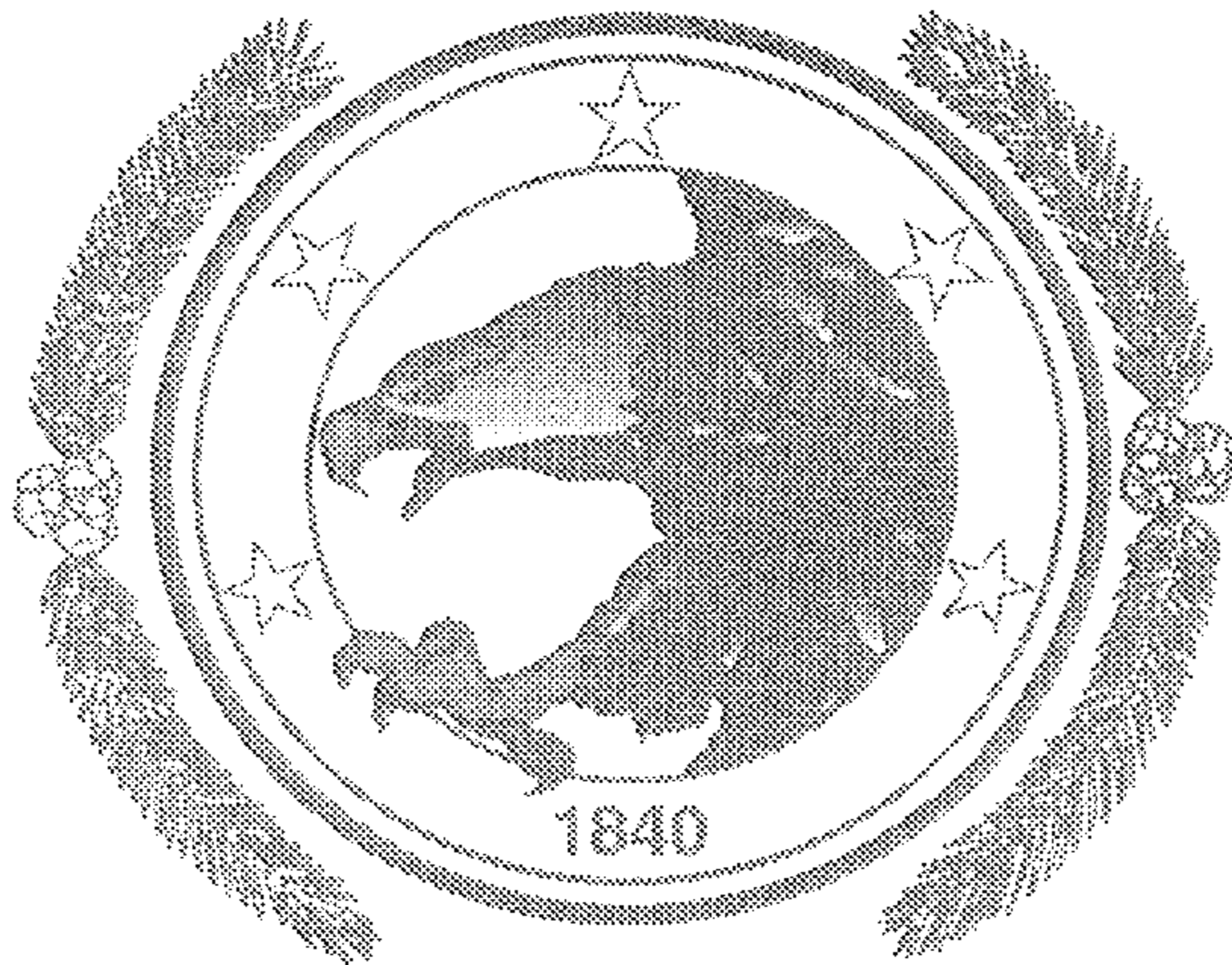
The L.E.P.C. Fund is used to account for monies received in connection with this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

COLISEUM TAX FUND

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

RIVERBOAT AGENCY FUND

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



CALCASIEU PARISH POLICE JURY

Agency Funds

Combining Balance Sheet

December 31, 1998

(With comparative totals for December 31, 1997)

Assets	Hotel-Motel		L.E.P.C.		Coliseum		Riverboat		Totals	
	Tax Fund		Fund		Tax Fund		Agency Fund		1998	1997
Cash	\$ 70,979		21,310		2,474		-		94,763	36,124
Investments	-		-		140,234		-		140,234	719,274
Taxes receivable	72,308		-		737,687		-		809,995	791,488
Interest receivable	-		-		1,074		-		1,074	3,644
Other receivable	-		-		-		83,605		83,605	72,656
Total assets	\$ 143,287		21,310		881,469		83,605		1,129,671	1,623,186
Liabilities:										
Due to other governmental units	\$ 143,287		21,310		881,469		83,605		1,129,671	1,623,186

CALCASIEU PARISH POLICE JURY

Fiduciary Funds

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

Year ended December 31, 1998

	<u>Balance</u> <u>January 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>1998</u>
Hotel-Motel Fund				
<u>Assets</u>				
Cash	\$ 2,345	977,638	909,004	70,979
Taxes receivable	<u>67,076</u>	<u>1,047,286</u>	<u>1,042,054</u>	<u>72,308</u>
Total assets	<u>\$ 69,421</u>	<u>2,024,924</u>	<u>1,951,058</u>	<u>143,287</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 69,421</u>	<u>2,024,924</u>	<u>1,951,058</u>	<u>143,287</u>
 L.E.P.C. Fund				
<u>Assets</u>				
Cash	<u>\$ 12,437</u>	<u>91,500</u>	<u>82,627</u>	<u>21,310</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 12,437</u>	<u>91,500</u>	<u>82,627</u>	<u>21,310</u>
 Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 21,342	1,054,583	1,073,451	2,474
Investments	719,274	-	579,040	140,234
Taxes receivable	724,412	737,687	724,412	737,687
Interest receivable	<u>3,644</u>	<u>-</u>	<u>2,570</u>	<u>1,074</u>
Total assets	<u>\$ 1,468,672</u>	<u>1,792,270</u>	<u>2,379,473</u>	<u>881,469</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,468,672</u>	<u>1,792,270</u>	<u>2,379,473</u>	<u>881,469</u>
 Riverboat Agency Fund				
<u>Assets</u>				
Other receivables	<u>\$ 72,656</u>	<u>83,605</u>	<u>72,656</u>	<u>83,605</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 72,656</u>	<u>83,605</u>	<u>72,656</u>	<u>83,605</u>

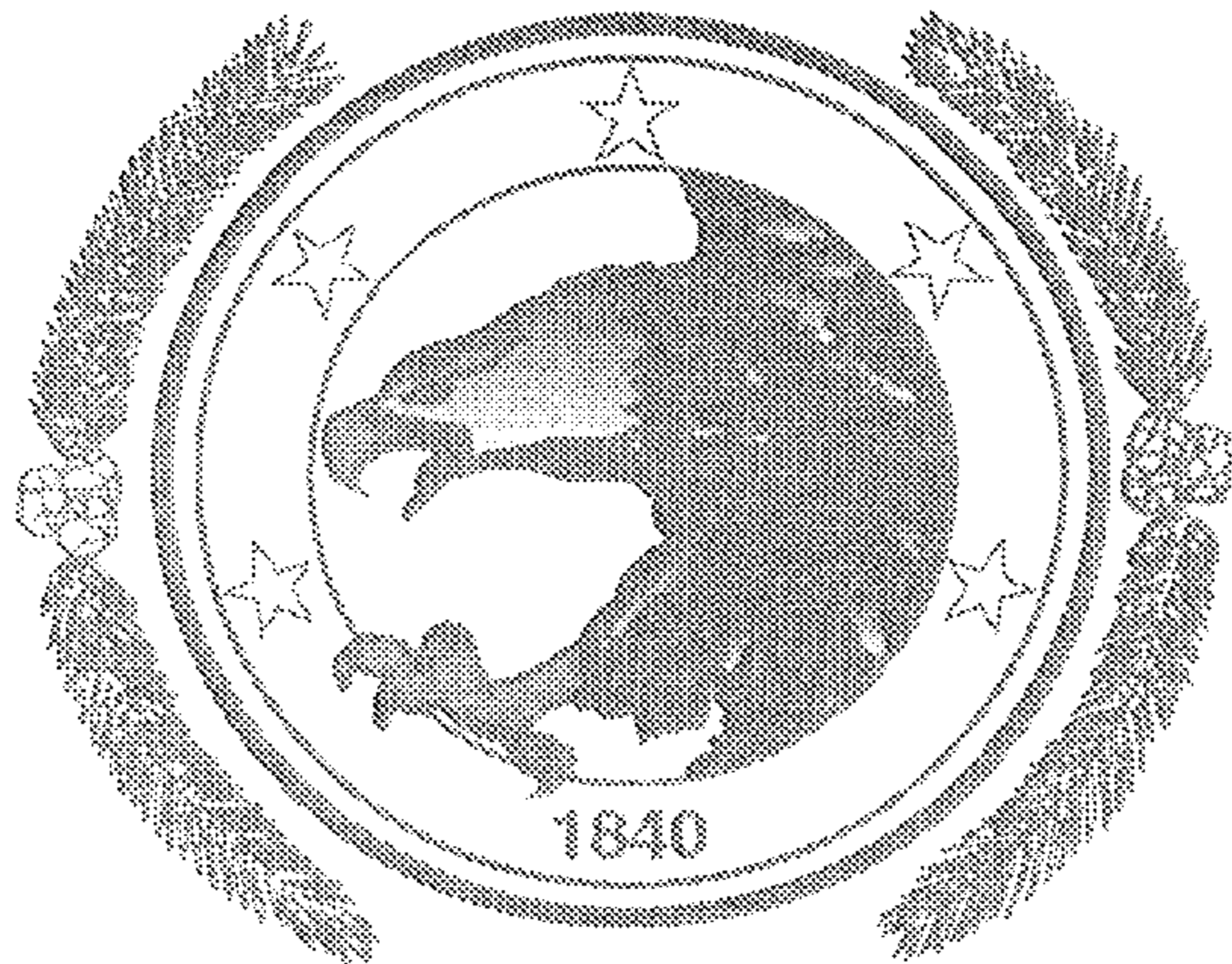
CALCASIEU PARISH POLICE JURY

Fiduciary Funds

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

Year ended December 31, 1998

	Balance January 1, 1998	Additions	Deletions	Balance December 31, 1998
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 36,124	2,123,721	2,065,082	94,763
Investments	719,274	-	579,040	140,234
Interest receivable	3,644	-	2,570	1,074
Taxes receivable	791,488	1,784,973	1,766,466	809,995
Other receivables	72,656	83,605	72,656	83,605
Total Assets	<u>\$ 1,623,186</u>	<u>3,992,299</u>	<u>4,485,814</u>	<u>1,129,671</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,623,186</u>	<u>3,992,299</u>	<u>4,485,814</u>	<u>1,129,671</u>



Calcasieu Parish Police Jury
 Comparative Schedules of General Fixed Assets
 By Source
 As of December 31, 1998

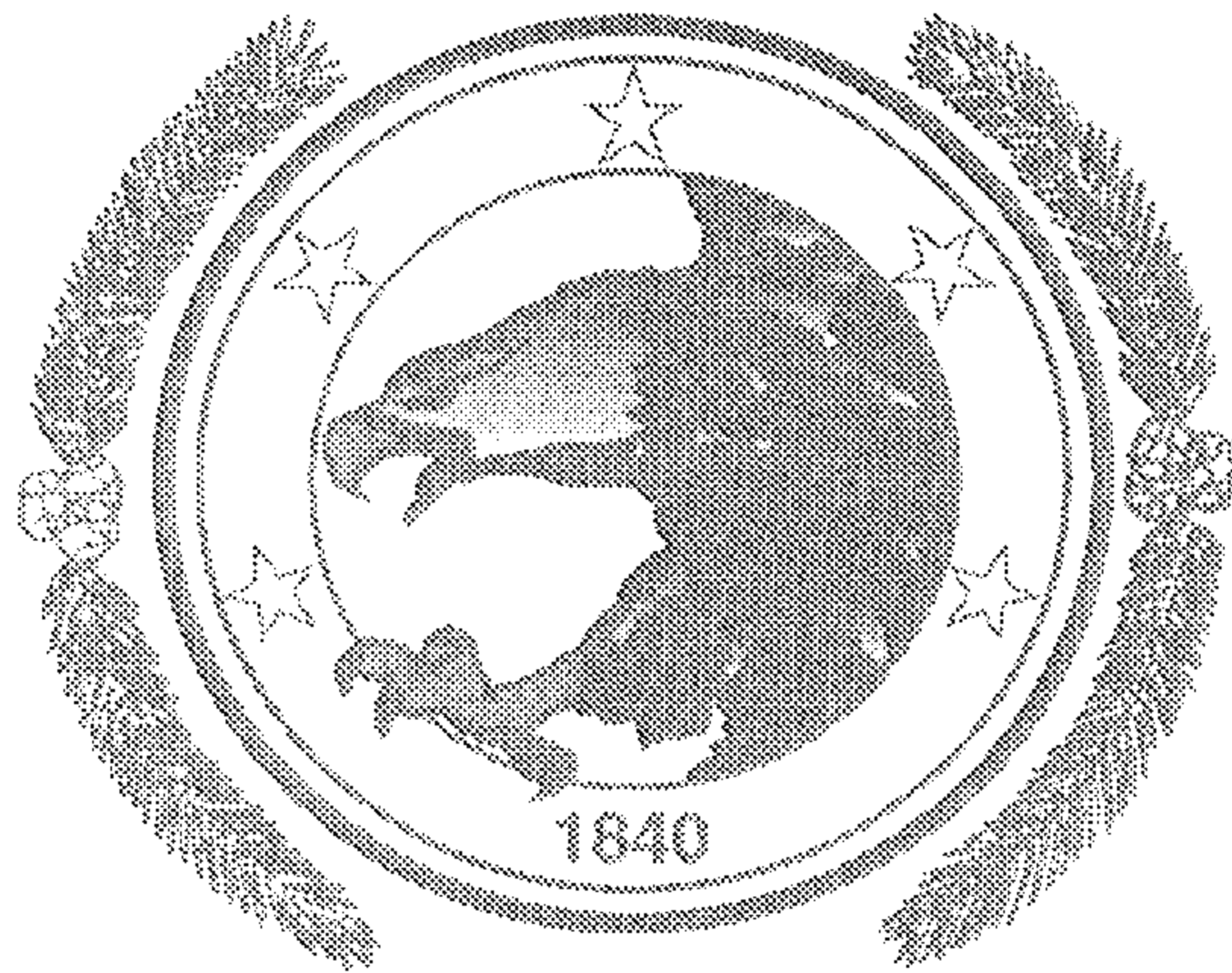
	<u>1998</u>	<u>1997</u>
General fixed assets:		
Land	\$ 3,619,192	\$ 3,612,104
Buildings	45,091,427	44,877,960
Machinery and equipment	19,179,578	18,513,268
Construction in progress	<u>11,534,157</u>	<u>9,536,440</u>
Total general fixed assets	<u>\$ 79,424,354</u>	<u>\$ 76,539,772</u>
Investment in general fixed assets by source:		
General fund	\$ 15,162,864	\$ 14,851,235
Special revenue funds	24,435,539	22,585,229
Capital projects fund	<u>39,825,951</u>	<u>39,103,308</u>
Total investment in general fixed assets	<u>\$ 79,424,354</u>	<u>\$ 76,539,772</u>

Calcasieu Parish Police Jury
 Schedule of General Fixed Assets
 By Function and Activity
 As of December 31, 1998

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
GENERAL GOVERNMENT					
Legislative	\$ -	\$ -	\$ 79,725	\$ -	\$ 79,725
Administrative	-	1,184,782	160,133	-	1,344,915
Judicial	206,573	7,350,253	468,823	7,321,945	15,347,594
District Attorney	-	1,097,473	1,767,788	-	2,865,261
Drug Court	-	-	11,721	-	11,721
Clerk of Court	-	-	137,273	-	137,273
Total general government	<u>206,573</u>	<u>9,632,508</u>	<u>2,625,463</u>	<u>7,321,945</u>	<u>19,786,489</u>
STAFF AGENCIES					
Calcasieu Community Action Agency	45,868	419,481	301,397	128,463	895,209
Facility Management	240,553	210,424	592,597	-	1,043,574
Finance	-	-	301,872	-	301,872
Food Stamps	-	-	-	-	-
Housing Department	-	-	99,262	-	99,262
Human Resources	-	-	47,841	-	47,841
Job Training Partnership Act	-	38,000	1,003,988	-	1,041,988
License and permits	-	-	-	-	-
Parish secretary	-	-	53,013	-	53,013
Planning and development	-	-	206,028	-	206,028
Registrar of Voters	-	-	38,555	-	38,555
General government	<u>2,061,888</u>	<u>10,783,804</u>	<u>143,355</u>	<u>-</u>	<u>12,989,047</u>
Total staff agencies	<u>2,348,309</u>	<u>11,451,709</u>	<u>2,787,908</u>	<u>128,463</u>	<u>16,716,389</u>
PUBLIC SAFETY					
Animal control	-	6,193	560,464	-	566,657
Civil defense	-	-	551,442	-	551,442
Health unit	163,718	3,412,037	350,127	37,568	3,963,450
Juvenile Detention Center	32,187	731,915	333,202	-	1,097,304
Mosquito control	-	1,032,844	794,121	-	1,826,965
Parish Coroner	-	-	173,649	-	173,649
Sheriff	<u>352,682</u>	<u>18,298,032</u>	<u>-</u>	<u>-</u>	<u>18,650,714</u>
Total public safety	<u>548,587</u>	<u>23,481,021</u>	<u>2,763,005</u>	<u>37,568</u>	<u>26,830,181</u>
HIGHWAYS AND STREETS					
Engineering	-	-	865,349	-	865,349
Maintenance	<u>221,693</u>	<u>106,422</u>	<u>9,972,351</u>	<u>4,029,431</u>	<u>14,329,897</u>
Total highways and streets	<u>221,693</u>	<u>106,422</u>	<u>10,837,700</u>	<u>4,029,431</u>	<u>15,195,246</u>
RECREATION					
	<u>294,030</u>	<u>419,767</u>	<u>165,502</u>	<u>16,750</u>	<u>896,049</u>
Total general fixed assets allocated to functions	<u>\$ 3,619,192</u>	<u>\$ 45,091,427</u>	<u>\$ 19,179,578</u>	<u>\$ 11,534,157</u>	<u>\$ 79,424,354</u>

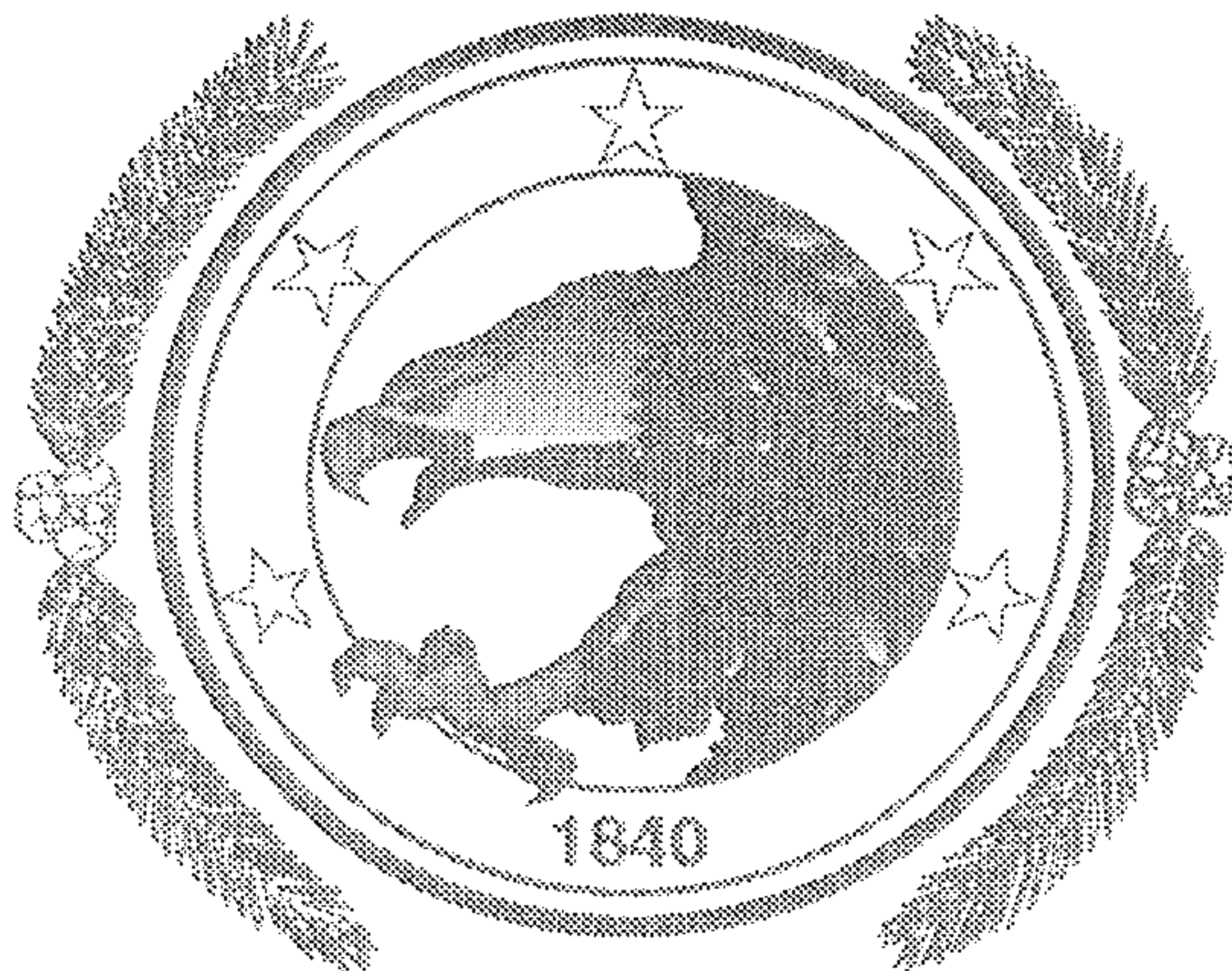
Calcasieu Parish Police Jury
 Schedule of Changes in General Fixed Assets
 By Function and Activity
 For the fiscal year ended December 31, 1998

<u>Function and Activity</u>	<u>General Fixed Assets January 1, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets December 31, 1998</u>
GENERAL GOVERNMENT				
Legislative	\$ 79,725	\$ -	\$ -	\$ 79,725
Administrative	1,371,298	15,299	41,682	1,344,915
Judicial	7,924,070	193,344	91,765	8,025,649
District Attorney	2,773,193	94,381	2,313	2,865,261
Drug Court	11,721	-	-	11,721
Clerk of court	125,738	12,295	760	137,273
Total general government	12,285,745	315,319	136,520	12,464,544
STAFF AGENCIES				
Calcasieu Community Action Agency	762,484	6,862	2,600	766,746
Facility Management	1,083,374	161,881	201,681	1,043,574
Finance	306,521	94,076	98,725	301,872
Food Stamps	17,106	-	17,106	-
Housing Department	96,843	2,419	-	99,262
Human Resources	51,137	15,513	18,809	47,841
Job Training Partnership Act	1,178,870	102,916	239,798	1,041,988
Parish secretary	52,434	10,712	10,133	53,013
Planning and development	222,778	44,858	61,608	206,028
Registrar of voters	28,226	25,720	15,391	38,555
General government	12,898,770	93,533	3,256	12,989,047
Total staff agencies	16,698,543	558,490	669,107	16,587,926
PUBLIC SAFETY				
Animal control	436,902	133,433	3,678	566,657
Emergency Management	330,455	255,325	34,338	551,442
Health unit	4,023,014	42,926	140,058	3,925,882
Juvenile Detention Center	1,044,096	54,853	1,645	1,097,304
Mosquito control	1,781,948	126,033	81,016	1,826,965
Parish Coroner	173,813	12,338	12,502	173,649
Sheriff	18,650,714	-	-	18,650,714
Total public safety	26,440,942	624,908	273,237	26,792,613
HIGHWAYS AND STREETS				
Engineering	2,031,831	154,879	1,321,361	865,349
Maintenance	8,719,657	3,668,409	2,087,600	10,300,466
Total highways and streets	10,751,488	3,823,288	3,408,961	11,165,815
RECREATION	826,614	64,085	11,400	879,299
CONSTRUCTION IN PROGRESS	9,536,440	1,997,717	-	11,534,157
Total general fixed assets allocated to functions	\$ 76,539,772	\$ 7,383,807	\$ 4,499,225	\$ 79,424,354



CALCASIEU PARISH POLICE JURY
Schedule of General Long - Term Debt
As of December 31, 1998

	Amount Available and to be Provided for Payment of General Long - Term Debt					General Long - Term Debt Payable				
	Amount Available in Debt Service Fund for Debt Retirement	Sales Tax	Special Assessments	General and Special Revenue Funds	Totals to be Provided	General Obligation and Revenue Bonds Payable	Special Assessments Bonds Payable	Unused ETO and Vacation Time Payable	Total General Long - Term Debt Payable	
General Obligation Bonds:										
Jail Bonds	\$ -	-	-	22,356	22,356	22,356	-	-	22,356	
Revenue Bonds:										
District 4A	1,655,169	13,404,831	-	-	13,404,831	15,060,000	-	-	15,060,000	
Other debt:										
Special Assessment Debt (with government commitment)	66,037	-	385,412	-	385,412	-	451,449	-	451,449	
Unused ETO and Vacation Time Payable	-	-	-	440,230	440,230	-	440,230	440,230	440,230	
Total other debt	66,037	-	385,412	440,230	825,642	-	451,449	440,230	891,679	
Total Long - Term Debt	\$ 1,721,206	13,404,831	385,412	462,586	14,252,829	15,082,356	451,449	440,230	15,974,035	



COMPONENT UNITS

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

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

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

Calcasieu Parish Library Board
Fire District No. 1 of Ward 1
Fire District No. 1 of Ward 2
Fire District No. 2 of Ward 3
Fire District No. 2 of Ward 4
Fire District No. 3 of Ward 4
Fire District No. 4 of Ward 4
Fire District No. 1 of Ward 5
Fire District No. 1 of Ward 6
Fire District No. 2 of Ward 8
Gravity Drainage District 8 of Ward 1
Gravity Drainage District 9 of Ward 2
Gravity Drainage District 6 of Wards 5 & 6
Gravity Drainage District 2 of Ward 7
Gravity Drainage District 7 of Ward 8

Calcasieu Parish Communications District
Recreation District No. 1 of Ward 3
Recreation District No. 1 of Ward 4
Recreation District No. 1 of Ward 8
Community Center and Playground
District No. 7 of Ward 2
Community Center and Playground
District No. 5 of Ward 5
Community Center and Playground
District No. 1 of Ward 6
Sewer District No. 12 of Ward 4
Waterworks District No. 5 of Ward 3

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 30,519	\$ 42,473	\$ -	\$ -	\$ 72,992
Investments	1,192,751	1,867,879	-	-	3,060,630
Receivables (net of allowances for uncollectibles):					
Taxes	3,298,525	718,562	-	-	4,017,087
Interest receivable	12,923	15,118	-	-	28,041
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	12,074,835	-	12,074,835
Other debits:					
Amount available in debt service funds	-	-	-	1,898,914	1,898,914
Amount to be provided for retirement of general long-term debt	-	-	-	7,936,809	7,936,809
Total assets and other debits	\$ 4,534,718	\$ 2,644,032	\$ 12,074,835	\$ 9,835,723	\$ 29,089,308
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 104,653	\$ -	\$ -	\$ -	\$ 104,653
Accrued liabilities	32,658	-	-	-	32,658
Due to primary government	844	-	-	-	844
Deferred revenues	3,420,445	745,118	-	-	4,165,563
General obligation bonds payable	-	-	-	9,705,000	9,705,000
Compensated absences payable	-	-	-	130,723	130,723
Total liabilities	3,558,600	745,118	-	9,835,723	14,139,441
Equity and other credits:					
Investment in general fixed assets	-	-	12,074,835	-	12,074,835
Fund balances:					
Reserved for encumbrances	27,401	-	-	-	27,401
Reserved for debt service	-	1,898,914	-	-	1,898,914
Unreserved:					
Undesignated	948,717	-	-	-	948,717
Total equity and other credits	976,118	1,898,914	12,074,835	-	14,949,867
Total liabilities, equity and other credits	\$ 4,534,718	\$ 2,644,032	\$ 12,074,835	\$ 9,835,723	\$ 29,089,308

CALCASIEU PARISH POLICE JURY
PARISH LIBRARY - Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1998

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total (Memorandum Only)</u>
Revenues:				
Taxes:				
Ad valorem	\$ 3,469,910	\$ 757,453	\$ -	\$ 4,227,363
Intergovernmental revenues	188,586	-	-	188,586
Charges for services	35,766	-	-	35,766
Fines and forfeitures	73,985	-	-	73,985
Investment income	161,549	146,270	2,119	309,938
Miscellaneous revenues	183,038	1,616	-	184,654
Total revenues	<u>4,112,834</u>	<u>905,339</u>	<u>2,119</u>	<u>5,020,292</u>
Expenditures				
Current:				
Culture and recreation	4,173,235	-	-	4,173,235
Capital outlay	-	-	53,644	53,644
Debt service:				
Principal retirement	-	760,000	-	760,000
Interest and fiscal charges	-	444,280	-	444,280
Total expenditures	<u>4,173,235</u>	<u>1,204,280</u>	<u>53,644</u>	<u>5,431,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(60,401)</u>	<u>(298,941)</u>	<u>(51,525)</u>	<u>(410,867)</u>
Other financing sources (uses):				
Operating transfers from primary government	-	300,000	-	300,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(60,401)	1,059	(51,525)	(110,867)
Fund balance at beginning of year	<u>1,036,519</u>	<u>1,897,855</u>	<u>51,525</u>	<u>2,985,899</u>
Fund balance at end of year	<u>\$ 976,118</u>	<u>\$ 1,898,914</u>	<u>\$ -</u>	<u>\$ 2,875,032</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 9,385	\$ 28,448	\$ -	\$ -	\$ 37,833
Investments	125,616	41,961	-	-	167,577
Receivables (net of allowances for uncollectibles):					
Taxes	205,442	71,896	-	-	277,338
Interest receivable	1,016	366	-	-	1,382
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,547,362	-	1,547,362
Other debits:					
Amount available in debt service funds	-	-	-	66,269	66,269
Amount to be provided for retirement of general long-term debt	-	-	-	426,731	426,731
Total assets and other debits	\$ 341,459	\$ 142,671	\$ 1,547,362	\$ 493,000	\$ 2,524,492
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 21,367	\$ -	\$ -	\$ -	\$ 21,367
Accrued liabilities	1,959	-	-	-	1,959
Deferred revenues	218,317	76,402	-	-	294,719
General obligation bonds payable	-	-	-	493,000	493,000
Total liabilities	241,643	76,402	-	493,000	811,045
Equity and other credits:					
Investment in general fixed assets	-	-	1,547,362	-	1,547,362
Fund balances:					
Reserved for debt service	-	66,269	-	-	66,269
Unreserved:					
Undesignated	99,816	-	-	-	99,816
Total equity and other credits	99,816	66,269	1,547,362	-	1,713,447
Total liabilities, equity and other credits	\$ 341,459	\$ 142,671	\$ 1,547,362	\$ 493,000	\$ 2,524,492

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 210,964	\$ 73,620	\$ 284,584
Other taxes, penalties and interest	23,043	-	23,043
Intergovernmental revenues	111,802	-	111,802
Investment income	14,087	4,327	18,414
Miscellaneous revenues	4,410	-	4,410
Total revenues	<u>364,306</u>	<u>77,947</u>	<u>442,253</u>
Expenditures			
Current:			
Public safety	430,244	-	430,244
Debt service:			
Principal retirement	-	41,000	41,000
Interest and fiscal charges	-	29,686	29,686
Total expenditures	<u>430,244</u>	<u>70,686</u>	<u>500,930</u>
Excess (deficiency) of revenues over (under) expenditures	(65,938)	7,261	(58,677)
Fund balance at beginning of year	<u>165,754</u>	<u>59,008</u>	<u>224,762</u>
Fund balance at end of year	<u>\$ 99,816</u>	<u>\$ 66,269</u>	<u>\$ 166,085</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
	General	Fixed Assets	Long Term Debt	
	Fund	Account Group	Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 32,349	\$ -	\$ -	\$ 32,349
Receivables (net of allowances for uncollectibles):				
Taxes	57,915	-	-	57,915
Due from primary government	28,901	-	-	28,901
Fixed assets (net, where applicable, of accumulated depreciation)	-	516,168	-	516,168
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	985	985
Total assets and other debits	\$ 119,165	\$ 516,168	\$ 985	\$ 636,318
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 29,576	\$ -	\$ -	\$ 29,576
Accrued liabilities	214	-	-	214
Deferred revenues	59,954	-	-	59,954
Retainage payable	4,307	-	-	4,307
Compensated absences payable	-	-	985	985
Total liabilities	94,051	-	985	95,036
Equity and other credits:				
Investment in general fixed assets	-	516,168	-	516,168
Fund balances:				
Unreserved:				
Undesignated	25,114	-	-	25,114
Total equity and other credits	25,114	516,168	-	541,282
Total liabilities, equity and other credits	\$ 119,165	\$ 516,168	\$ 985	\$ 636,318

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 38,978	\$ -	\$ 38,978
Other taxes, penalties and interest	3,844	-	3,844
Intergovernmental revenues	58,973	-	58,973
Investment income	2,441	1,836	4,277
Total revenues	<u>104,236</u>	<u>1,836</u>	<u>106,072</u>
Expenditures			
Current:			
Public safety	61,762	-	61,762
Capital outlay	48,368	-	48,368
Debt service:			
Principal retirement	-	60,000	60,000
Interest and fiscal charges	-	2,105	2,105
Total expenditures	<u>110,130</u>	<u>62,105</u>	<u>172,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,894)</u>	<u>(60,269)</u>	<u>(66,163)</u>
Fund balance at beginning of year	27,343	63,934	91,277
Prior period adjustment	<u>3,665</u>	<u>(3,665)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 25,114</u>	<u>\$ -</u>	<u>\$ 25,114</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 59,658	\$ 8,952	\$ -	\$ -	\$ 68,610
Investments	943,935	128,229	-	-	1,072,164
Receivables (net of allowances for uncollectibles):					
Taxes	625,647	88,809	-	-	714,456
Interest receivable	11,914	985	-	-	12,899
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	929,613	-	929,613
Other debits:					
Amount available in debt service funds	-	-	-	129,199	129,199
Amount to be provided for retirement of general long-term debt	-	-	-	470,801	470,801
Total assets and other debits	\$ 1,641,154	\$ 226,975	\$ 929,613	\$ 600,000	\$ 3,397,742
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 2,771	\$ -	\$ -	\$ -	\$ 2,771
Accrued liabilities	251	-	-	-	251
Deferred revenues	683,754	97,776	-	-	781,530
General obligation bonds payable	-	-	-	600,000	600,000
Total liabilities	686,776	97,776	-	600,000	1,384,552
Equity and other credits:					
Investment in general fixed assets	-	-	929,613	-	929,613
Fund balances:					
Reserved for encumbrances	11,934	-	-	-	11,934
Reserved for debt service	-	129,199	-	-	129,199
Unreserved:					
Undesignated	942,444	-	-	-	942,444
Total equity and other credits	954,378	129,199	929,613	-	2,013,190
Total liabilities, equity and other credits	\$ 1,641,154	\$ 226,975	\$ 929,613	\$ 600,000	\$ 3,397,742

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

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

For the fiscal year ended December 31, 1998

	<u>General</u> <u>Fund</u>	<u>Debt Service</u> <u>Fund</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 644,749	\$ 94,227	\$ 738,976
Other taxes, penalties and interest	33,644	-	33,644
Intergovernmental revenues	72,592	-	72,592
Investment income	88,158	9,260	97,418
Total revenues	<u>839,143</u>	<u>103,487</u>	<u>942,630</u>
Expenditures			
Current:			
Public safety	701,855	-	701,855
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	65,000	65,000
Interest and fiscal charges	-	33,678	33,678
Total expenditures	<u>701,855</u>	<u>98,678</u>	<u>800,533</u>
Excess (deficiency) of revenues over (under) expenditures	137,288	4,809	142,097
Fund balance at beginning of year	<u>817,090</u>	<u>124,390</u>	<u>941,480</u>
Fund balance at end of year	<u>\$ 954,378</u>	<u>\$ 129,199</u>	<u>\$ 1,083,577</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 7,753	\$ 4,136	\$ -	\$ -	\$ 11,889
Investments	245,675	128,232	-	-	373,907
Receivables (net of allowances for uncollectibles):					
Taxes	267,144	93,500	-	-	360,644
Interest receivable	2,049	954	-	-	3,003
Due from other governmental units	10,000	-	-	-	10,000
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,205,828	-	1,205,828
Other debits:					
Amount available in debt service funds	-	-	-	122,192	122,192
Amount to be provided for retirement of general long-term debt	-	-	-	83,013	83,013
Total assets and other debits	\$ 532,621	\$ 226,822	\$ 1,205,828	\$ 205,205	\$ 2,170,476
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 15,903	\$ -	\$ -	\$ -	\$ 15,903
Accrued liabilities	2,627	-	-	-	2,627
Deferred revenues	298,944	104,630	-	-	403,574
General obligation bonds payable	-	-	-	205,000	205,000
Compensated absences payable	-	-	-	205	205
Total liabilities	317,474	104,630	-	205,205	627,309
Equity and other credits:					
Investment in general fixed assets	-	-	1,205,828	-	1,205,828
Fund balances:					
Reserved for debt service	-	122,192	-	-	122,192
Unreserved:					
Undesignated	215,147	-	-	-	215,147
Total equity and other credits	215,147	122,192	1,205,828	-	1,543,167
Total liabilities, equity and other credits	\$ 532,621	\$ 226,822	\$ 1,205,828	\$ 205,205	\$ 2,170,476

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 276,173	\$ 120,264	\$ 396,437
Other taxes, penalties and interest	14,351	-	14,351
Intergovernmental revenues	53,805	-	53,805
Charges for services	2,172	-	2,172
Investment income	20,296	9,998	30,294
Total revenues	<u>366,797</u>	<u>130,262</u>	<u>497,059</u>
Expenditures			
Current:			
Public safety	374,913	-	374,913
Debt service:			
Principal retirement	-	170,000	170,000
Interest and fiscal charges	-	17,486	17,486
Total expenditures	<u>374,913</u>	<u>187,486</u>	<u>562,399</u>
Excess (deficiency) of revenues over (under) expenditures	(8,116)	(57,224)	(65,340)
Fund balance at beginning of year	<u>223,263</u>	<u>179,416</u>	<u>402,679</u>
Fund balance at end of year	<u>\$ 215,147</u>	<u>\$ 122,192</u>	<u>\$ 337,339</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Type	Account Group	
	General Fund	General Fixed Assets Account Group	Total (Memorandum Only)
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 11,679	\$ -	\$ 11,679
Investments	285,681	-	285,681
Receivables (net of allowances for uncollectibles):			
Taxes	181,461	-	181,461
Interest receivable	2,422	-	2,422
Fixed assets (net, where applicable, of accumulated depreciation)	-	196,978	196,978
Total assets and other debits	\$ 481,243	\$ 196,978	\$ 678,221
Liabilities and fund balances			
Liabilities:			
Deferred revenues	\$ 183,293	\$ -	\$ 183,293
Equity and other credits:			
Investment in general fixed assets	-	196,978	196,978
Fund balances:			
Unreserved:			
Undesignated	297,950	-	297,950
Total equity and other credits	297,950	196,978	494,928
Total liabilities, equity and other credits	\$ 481,243	\$ 196,978	\$ 678,221

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

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

For the fiscal year ended December 31, 1998

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 123,594
Other taxes, penalties and interest	12,697
Intergovernmental revenues	16,850
Charges for services	300
Investment income	22,787
Miscellaneous revenues	<u>1,200</u>
Total revenues	<u>177,428</u>
Expenditures	
Current:	
Public safety	<u>149,464</u>
Excess (deficiency) of revenues over (under) expenditures	 27,964
Fund balance at beginning of year	<u>269,986</u>
Fund balance at end of year	<u>\$ 297,950</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 17,964	\$ 9,357	\$ -	\$ -	\$ 27,321
Investments	-	52,674	-	-	52,674
Receivables (net of allowances for uncollectibles):					
Taxes	29,878	35,192	-	-	65,070
Interest receivable	-	381	-	-	381
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	761,727	-	761,727
Other debits:					
Amount available in debt service funds	-	-	-	62,000	62,000
Amount to be provided for retirement of general long-term debt	-	-	-	193,000	193,000
Total assets and other debits	\$ 47,842	\$ 97,604	\$ 761,727	\$ 255,000	\$ 1,162,173
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 1,262	\$ -	\$ -	\$ -	\$ 1,262
Due to primary government	16,835	-	-	-	16,835
Deferred revenues	30,228	35,604	-	-	65,832
General obligation bonds payable	-	-	-	255,000	255,000
Total liabilities	48,325	35,604	-	255,000	338,929
Equity and other credits:					
Investment in general fixed assets	-	-	761,727	-	761,727
Fund balances:					
Reserved for debt service	-	62,000	-	-	62,000
Unreserved:					
Undesignated	(483)	-	-	-	(483)
Total equity and other credits	(483)	62,000	761,727	-	823,244
Total liabilities, equity and other credits	\$ 47,842	\$ 97,604	\$ 761,727	\$ 255,000	\$ 1,162,173

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

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

For the fiscal year ended December 31, 1998

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 31,494	\$ 40,805	\$ 72,299
Other taxes, penalties and interest	5,685	-	5,685
Intergovernmental revenues	12,361	-	12,361
Investment income	1,037	4,193	5,230
Total revenues	<u>50,577</u>	<u>44,998</u>	<u>95,575</u>
Expenditures			
Current:			
Public safety	34,585	-	34,585
Debt service:			
Principal retirement	-	25,000	25,000
Interest and fiscal charges	-	15,695	15,695
Total expenditures	<u>34,585</u>	<u>40,695</u>	<u>75,280</u>
 Excess (deficiency) of revenues over (under) expenditures	 15,992	 4,303	 20,295
 Fund balance at beginning of year	 <u>(16,475)</u>	 <u>57,697</u>	 <u>41,222</u>
 Fund balance at end of year	 <u>\$ (483)</u>	 <u>\$ 62,000</u>	 <u>\$ 61,517</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental		Total (Memorandum Only)	
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group		General Long Term Debt Account Group
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 16,648	\$ -	\$ -	\$ 16,648
Investments	37,579	-	-	37,579
Receivables (net of allowances for uncollectibles):				
Taxes	48,433	-	-	48,433
Interest receivable	346	-	-	346
Fixed assets (net, where applicable, of accumulated depreciation)	-	197,371	-	197,371
Amount to be provided for retirement of general long-term debt	-	-	73,984	73,984
Total assets and other debits	\$ 103,006	\$ 197,371	\$ 73,984	\$ 374,361
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 936	\$ -	\$ -	\$ 936
Deferred revenues	48,695	-	-	48,695
Capital lease	-	-	73,984	73,984
Total liabilities	49,631	-	73,984	123,615
Equity and other credits:				
Investment in general fixed assets	-	197,371	-	197,371
Fund balances:				
Unreserved:				
Undesignated	53,392	-	-	53,375
Total equity and other credits	53,392	197,371	-	250,746
Total liabilities, equity and other credits	\$ 103,023	\$ 197,371	\$ 73,984	\$ 374,361

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

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

For the fiscal year ended December 31, 1998

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 50,428
Other taxes, penalties and interest	5,099
Intergovernmental revenues	11,565
Investment income	4,703
Miscellaneous revenues	<u>550</u>
Total revenues	<u>72,345</u>
 Expenditures	
Current:	
Public safety	<u>62,362</u>
Excess (deficiency) of revenues over (under) expenditures	9,983
 Fund balance at beginning of year	 <u>43,392</u>
 Fund balance at end of year	 <u>\$ 53,375</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 23,031	\$ 7,285	\$ -	\$ -	\$ 30,316
Investments	112,225	110,563	-	-	222,788
Receivables (net of allowances for uncollectibles):					
Taxes	107,581	116,228	-	-	223,809
Interest receivable	920	841	-	-	1,761
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	2,443,719	-	2,443,719
Other debits:					
Amount available in debt service funds	-	-	-	118,095	118,095
Amount to be provided for retirement of general long-term debt	-	-	-	687,100	687,100
Total assets and other debits	\$ 243,757	\$ 234,917	\$ 2,443,719	\$ 805,195	\$ 3,727,588
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 2,865	\$ -	\$ -	\$ -	\$ 2,865
Accrued liabilities	1,608	-	-	-	1,608
Deferred revenues	108,131	116,822	-	-	224,953
General obligation bonds payable	-	-	-	803,000	803,000
Compensated absences	-	-	-	2,195	2,195
Total liabilities	112,604	116,822	-	805,195	1,034,621
Equity and other credits:					
Investment in general fixed assets	-	-	2,443,719	-	2,443,719
Fund balances:					
Reserved for debt service	-	118,095	-	-	118,095
Unreserved:					
Undesignated	131,153	-	-	-	131,153
Total equity and other credits	131,153	118,095	2,443,719	-	2,692,967
Total liabilities, equity and other credits	\$ 243,757	\$ 234,917	\$ 2,443,719	\$ 805,195	\$ 3,727,588

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Taxes:				
Ad valorem	\$ 115,367	\$ 129,626	\$ -	\$ 244,993
Other taxes, penalties and interest	10,723	-	-	10,723
Intergovernmental revenues	57,045	-	-	57,045
Charges for services	131,254	-	-	131,254
Investment income	11,343	7,443	243	19,029
Miscellaneous revenues	35,250	-	-	35,250
Total revenues	<u>360,982</u>	<u>137,069</u>	<u>243</u>	<u>498,294</u>
Expenditures				
Current:				
Public safety	317,453	-	-	317,453
Capital outlay	42,513	-	-	42,513
Debt service:				
Principal retirement	-	80,000	-	80,000
Interest and fiscal charges	-	47,032	-	47,032
Other expenditures	-	-	1	1
Total expenditures	<u>359,966</u>	<u>127,032</u>	<u>1</u>	<u>486,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,016</u>	<u>10,037</u>	<u>242</u>	<u>11,295</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>5,242</u>	<u>-</u>	<u>(5,242)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,258	10,037	(5,000)	11,295
Fund balance at beginning of year	<u>124,895</u>	<u>108,058</u>	<u>5,000</u>	<u>237,953</u>
Fund balance at end of year	<u>\$ 131,153</u>	<u>\$ 118,095</u>	<u>\$ -</u>	<u>\$ 249,248</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits					
Assets:					
Cash and cash equivalents	\$ 6,544	\$ 9,788	\$ -	\$ -	\$ 16,332
Investments	71,368	112,700	-	-	184,068
Receivables (net of allowances for uncollectibles):					
Taxes	95,479	130,793	-	-	226,272
Interest receivable	578	831	-	-	1,409
Due from other governmental units	642	-	-	-	642
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	839,886	-	839,886
Other debits:					
Amount available in debt service funds	-	-	-	112,934	112,934
Amount to be provided for retirement of general long-term debt	-	-	-	332,066	332,066
Total assets and other debits	\$ 174,611	\$ 254,112	\$ 839,886	\$ 445,000	\$ 1,713,609
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 3,444	\$ -	\$ -	\$ -	\$ 3,444
Accrued liabilities	507	-	-	-	507
Deferred revenues	103,060	141,178	-	-	244,238
General obligation bonds payable	-	-	-	445,000	445,000
Total liabilities	107,011	141,178	-	445,000	693,189
Equity and other credits:					
Investment in general fixed assets	-	-	839,886	-	839,886
Fund balances:					
Reserved for encumbrances	11,584	-	-	-	11,584
Reserved for debt service	-	112,934	-	-	112,934
Unreserved:					
Undesignated	56,016	-	-	-	56,016
Total equity and other credits	67,600	112,934	839,886	-	1,020,420
Total liabilities, equity and other credits	\$ 174,611	\$ 254,112	\$ 839,886	\$ 445,000	\$ 1,713,609

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

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

For the fiscal year ended December 31, 1998

	<u>General</u> <u>Fund</u>	<u>Debt Service</u> <u>Fund</u>	<u>Capital Projects</u> <u>Fund</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Revenues:				
Taxes:				
Ad valorem	\$ 109,172	\$ 151,042	\$ -	\$ 260,214
Other taxes, penalties and interest	8,280	-	-	8,280
Intergovernmental revenues	30,367	-	-	30,367
Investment income	7,483	11,051	73	18,607
Total revenues	<u>155,302</u>	<u>162,093</u>	<u>73</u>	<u>317,468</u>
Expenditures				
Current:				
Public safety	152,377	-	8,642	161,019
Capital outlay	-	-	391	391
Debt service:				
Principal retirement	-	130,000	-	130,000
Interest and fiscal charges	-	31,813	-	31,813
Total expenditures	<u>152,377</u>	<u>161,813</u>	<u>9,033</u>	<u>323,223</u>
Excess (deficiency) of revenues over (under) expenditures	2,925	280	(8,960)	(5,755)
Fund balance at beginning of year	64,640	112,654	8,995	186,289
Residual equity transfer	<u>35</u>	<u>-</u>	<u>(35)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 67,600</u>	<u>\$ 112,934</u>	<u>\$ -</u>	<u>\$ 180,534</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 10,075	\$ -	\$ -	\$ 10,075
Investments	216,730	-	-	216,730
Receivables (net of allowances for uncollectibles):				
Taxes	152,777	-	-	152,777
Interest receivable	1,816	-	-	1,816
Fixed assets (net, where applicable, of accumulated depreciation)	-	245,800	-	245,800
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	928	928
Total assets and other debits	\$ 381,398	\$ 245,800	\$ 928	\$ 628,126
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 12,157	\$ -	\$ -	\$ 12,157
Accrued liabilities	1,746	-	-	1,746
Deferred revenues	162,353	-	-	162,353
Compensated absences payable	-	-	928	928
Total liabilities	176,256	-	928	177,184
Equity and other credits:				
Investment in general fixed assets	-	245,800	-	245,800
Fund balances:				
Unreserved:				
Undesignated	205,142	-	-	205,142
Total equity and other credits	205,142	245,800	-	450,942
Total liabilities, equity and other credits	\$ 381,398	\$ 245,800	\$ 928	\$ 628,126

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 156,856
Intergovernmental revenues	41,254
Investment income	15,875
Miscellaneous revenues	2,861
Total revenues	216,846
 Expenditures	
Current:	
Public works	179,738
Excess (deficiency) of revenues over (under) expenditures	37,108
Fund balance at beginning of year	168,034
Fund balance at end of year	\$ 205,142

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 8,475	\$ -	\$ -	\$ 8,475
Investments	81,479	-	-	81,479
Receivables (net of allowances for uncollectibles):				
Taxes	103,450	-	-	103,450
Interest receivable	692	-	-	692
Due from other governmental units	4,345	-	-	4,345
Fixed assets (net, where applicable, of accumulated depreciation)	-	152,916	-	152,916
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	1,553	1,553
Total assets and other debits	\$ 198,441	\$ 152,916	\$ 1,553	\$ 352,910
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 887	\$ -	\$ -	\$ 887
Accrued liabilities	828	-	-	828
Deferred revenues	107,093	-	-	107,093
Capital lease	-	-	-	-
Compensated absences payable	-	-	1,553	1,553
Total liabilities	108,808	-	1,553	110,361
Equity and other credits:				
Investment in general fixed assets	-	152,916	-	152,916
Fund balances:				
Unreserved:				
Undesignated	89,633	-	-	89,633
Total equity and other credits	89,633	152,916	-	242,549
Total liabilities, equity and other credits	\$ 198,441	\$ 152,916	\$ 1,553	\$ 352,910

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 111,179
Intergovernmental revenues	29,962
Investment income	8,073
Total revenues	149,214
 Expenditures	
Current:	
Public works	144,965
Excess (deficiency) of revenues over (under) expenditures	4,249
Fund balance at beginning of year	85,384
Fund balance at end of year	\$ 89,633

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 4,634	\$ -	\$ -	\$ 4,634
Investments	173,754	-	-	173,754
Receivables (net of allowances for uncollectibles):				
Taxes	224,327	-	-	224,327
Interest receivable	1,495	-	-	1,495
Fixed assets (net, where applicable, of accumulated depreciation)	-	362,675	-	362,675
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	8,769	8,769
Total assets and other debits	\$ 404,210	\$ 362,675	\$ 8,769	\$ 775,654
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 627	\$ -	\$ -	\$ 627
Accrued liabilities	2,050	-	-	2,050
Deferred revenues	225,673	-	-	225,673
Compensated absences payable	-	-	8,769	8,769
Total liabilities	228,350	-	8,769	237,119
Equity and other credits:				
Investment in general fixed assets	-	362,675	-	362,675
Fund balances:				
Unreserved:				
Undesignated	175,860	-	-	175,860
Total equity and other credits	175,860	362,675	-	538,535
Total liabilities, equity and other credits	\$ 404,210	\$ 362,675	\$ 8,769	\$ 775,654

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 235,201
Intergovernmental revenues	32,445
Investment income	14,658
Total revenues	282,304
 Expenditures	
Current:	
Public works	219,798
Excess (deficiency) of revenues over (under) expenditures	62,506
Fund balance at beginning of year	113,354
Fund balance at end of year	\$ 175,860

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 6,094	\$ -	\$ -	\$ 6,094
Investments	242,232	-	-	242,232
Receivables (net of allowances for uncollectibles):				
Taxes	150,163	-	-	150,163
Interest receivable	1,923	-	-	1,923
Fixed assets (net, where applicable, of accumulated depreciation)	-	343,713	-	343,713
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	688	688
Total assets and other debits	\$ 400,412	\$ 343,713	\$ 688	\$ 744,813
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 13,386	\$ -	\$ -	\$ 13,386
Accrued liabilities	663	-	-	663
Deferred revenues	170,977	-	-	170,977
Compensated absences payable	-	-	688	688
Total liabilities	185,026	-	688	185,714
Equity and other credits:				
Investment in general fixed assets	-	343,713	-	343,713
Fund balances:				
Unreserved:				
Undesignated	215,386	-	-	215,386
Total equity and other credits	215,386	343,713	-	559,099
Total liabilities, equity and other credits	\$ 400,412	\$ 343,713	\$ 688	\$ 744,813

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 126,922	\$ -	\$ 126,922
Intergovernmental revenues	6,950	-	6,950
Investment income	<u>14,550</u>	<u>1,348</u>	<u>15,898</u>
Total revenues	<u>148,422</u>	<u>1,348</u>	<u>149,770</u>
Expenditures			
Current:			
Public works	106,631	-	106,631
Debt service:			
Principal retirement	-	10,000	10,000
Interest and fiscal charges	<u>-</u>	<u>1,414</u>	<u>1,414</u>
Total expenditures	<u>106,631</u>	<u>11,414</u>	<u>118,045</u>
Excess (deficiency) of revenues over (under) expenditures	<u>41,791</u>	<u>(10,066)</u>	<u>31,725</u>
Fund balance at beginning of year	148,345	35,316	183,661
Residual equity transfer	<u>25,250</u>	<u>(25,250)</u>	<u>-</u>
Fund balance at end of year	<u>\$ 215,386</u>	<u>\$ -</u>	<u>\$ 215,386</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 31,511	\$ -	\$ -	\$ 31,511
Investments	116,062	-	-	116,062
Receivables (net of allowances for uncollectibles):				
Taxes	194,894	-	-	194,894
Interest receivable	1,079	-	-	1,079
Fixed assets (net, where applicable, of accumulated depreciation)	-	320,981	-	320,981
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	55,806	55,806
Total assets and other debits	\$ 343,546	\$ 320,981	\$ 55,806	\$ 720,333
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,724	\$ -	\$ -	\$ 1,724
Accrued liabilities	1,250	-	-	1,250
Deferred revenues	213,097	-	-	213,097
Capital lease	-	-	54,535	54,535
Compensated balances payable	-	-	1,271	1,271
Total liabilities	216,071	-	55,806	271,877
Equity and other credits:				
Investment in general fixed assets	-	320,981	-	320,981
Fund balances:				
Unreserved:				
Undesignated	127,475	-	-	127,475
Total equity and other credits	127,475	320,981	-	448,456
Total liabilities, equity and other credits	\$ 343,546	\$ 320,981	\$ 55,806	\$ 720,333

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 220,185
Intergovernmental revenues	15,074
Investment income	14,184
Total revenues	249,443
 Expenditures	
Current:	
Public works	260,933
Excess (deficiency) of revenues over (under) expenditures	(11,490)
Fund balance at beginning of year	138,965
Fund balance at end of year	\$ 127,475

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Types			Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits						
Assets:						
Cash and cash equivalents	\$ 21,815	\$ 11,984	\$ 317,304	\$ -	\$ -	\$ 351,103
Investments	1,001,932	-	-	-	-	1,001,932
Receivables (net of allowances for uncollectibles):						
Interest receivable	8,424	-	-	-	-	8,424
Other receivables	400	-	-	-	-	400
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	2,158,818	-	2,158,818
Other debits:						
Amount available in debt service funds	-	-	-	-	11,984	11,984
Amount to be provided for retirement of general long-term debt	-	-	-	-	770,594	770,594
Total assets and other debits	\$ 1,032,571	\$ 11,984	\$ 317,304	\$ 2,158,818	\$ 782,578	\$ 4,303,255
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 104,560	\$ -	\$ -	\$ -	\$ -	\$ 104,560
Accrued liabilities	8,327	-	-	-	-	8,327
Retainage payable	46,913	-	-	-	-	46,913
Capital lease	-	-	-	-	325,416	325,416
Notes payable	-	-	-	-	450,000	450,000
Compensated absences payable	-	-	-	-	7,162	7,162
Total liabilities	159,800	-	-	-	782,578	942,378
Equity and other credits:						
Investment in general fixed assets	-	-	-	2,158,818	-	2,158,818
Fund balances:						
Reserved for encumbrances	23,708	-	-	-	-	23,708
Reserved for debt service	-	11,984	-	-	-	11,984
Unreserved:						
Undesignated	849,063	-	317,304	-	-	1,166,367
Total equity and other credits	872,771	11,984	317,304	2,158,818	-	3,360,877
Total liabilities, equity and other credits	\$ 1,032,571	\$ 11,984	\$ 317,304	\$ 2,158,818	\$ 782,578	\$ 4,303,255

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

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

For the fiscal year ended December 31, 1998

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Charges for services	\$ 1,289,857	\$ -	\$ -	\$ 1,289,857
Investment income	84,035	2,602	20,611	107,248
Miscellaneous revenues	375	-	-	375
Total revenues	<u>1,374,267</u>	<u>2,602</u>	<u>20,611</u>	<u>1,397,480</u>
Expenditures				
Current:				
Public safety	1,164,304	-	-	1,164,304
Capital outlay	496,827	-	837,994	1,334,821
Debt service:				
Principal retirement	-	75,000	-	75,000
Interest and fiscal charges	-	24,215	-	24,215
Total expenditures	<u>1,661,131</u>	<u>99,215</u>	<u>837,994</u>	<u>2,598,340</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(286,864)</u>	<u>(96,613)</u>	<u>(817,383)</u>	<u>(1,200,860)</u>
Other financing sources (uses):				
Operating transfers in (out)	(599,123)	99,123	500,000	-
Proceeds from capital lease	329,850	-	-	329,850
Total other financing sources (uses)	<u>(269,273)</u>	<u>99,123</u>	<u>500,000</u>	<u>329,850</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(556,137)	2,510	(317,383)	(871,010)
Fund balance at beginning of year	<u>1,428,908</u>	<u>9,474</u>	<u>634,687</u>	<u>2,073,069</u>
Fund balance at end of year	<u>\$ 872,771</u>	<u>\$ 11,984</u>	<u>\$ 317,304</u>	<u>\$ 1,202,059</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental	Account Groups	
	Fund Type	General	Total
	General	Fixed Assets	(Memorandum
Assets and other debits	Fund	Account Group	Only)
Assets:			
Cash and cash equivalents	\$ 42,822	\$ -	\$ 42,822
Fixed assets (net, where applicable, of accumulated depreciation)	-	61,990	61,990
Total assets and other debits	\$ 42,822	\$ 61,990	\$ 104,812
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 25,200	\$ -	\$ 25,200
Retainage payable	5,930	-	5,930
Total liabilities	31,130	-	31,130
Equity and other credits:			
Investment in general fixed assets	-	61,990	61,990
Fund balances:			
Unreserved:			
Undesignated	11,692	-	11,692
Total equity and other credits	11,692	61,990	73,682
Total liabilities, equity and other credits	\$ 42,822	\$ 61,990	\$ 104,812

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Intergovernmental revenues	\$ 73,547
Investment income	907
Total revenues	74,454
Expenditures	
Current:	
Culture and recreation	7,226
Capital outlay	61,689
Total expenditures	68,915
Excess (deficiency) of revenues over (under) expenditures	5,539
Fund balance at beginning of year	6,153
Fund balance at end of year	\$ 11,692

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental			Total (Memorandum Only)
	Fund Type	Account Groups		
	General Fund	General Fixed Assets Account Group	General Long Term Debt Account Group	
Assets and other debits				
Assets:				
Cash and cash equivalents	\$ 28,559	\$ -	\$ -	\$ 28,559
Investments	794,154	-	-	794,154
Receivables (net of allowances for uncollectibles):				
Taxes	1,167,566	-	-	1,167,566
Interest receivable	7,141	-	-	7,141
Fixed assets (net, where applicable, of accumulated depreciation)	-	4,914,920	-	4,914,920
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	7,503	7,503
Total assets and other debits	\$ 1,997,420	\$ 4,914,920	\$ 7,503	\$ 6,919,843
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 10,887	\$ -	\$ -	\$ 10,887
Accrued liabilities	6,949	-	-	6,949
Deferred revenues	1,170,062	-	-	1,170,062
Compensated absences payable	-	-	7,503	7,503
Total liabilities	1,187,898	-	7,503	1,195,401
Equity and other credits:				
Investment in general fixed assets	-	4,914,920	-	4,914,920
Fund balances:				
Unreserved:				
Undesignated	809,522	-	-	809,522
Total equity and other credits	809,522	4,914,920	-	5,724,442
Total liabilities, equity and other credits	\$ 1,997,420	\$ 4,914,920	\$ 7,503	\$ 6,919,843

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 1,224,668
Intergovernmental revenues	10,475
Charges for services	57,184
Investment income	72,180
Miscellaneous revenues	6,272
Total revenues	1,370,779
 Expenditures	
Current:	
Culture and recreation	844,004
Capital outlay	147,479
Total expenditures	991,483
Excess (deficiency) of revenues over (under) expenditures	379,296
Fund balance at beginning of year	430,226
Fund balance at end of year	\$ 809,522

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

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Type
	General Fund
Assets and other debts	
Assets:	
Cash and cash equivalents	\$ 13,695
 Liabilities and fund balances	
Equity and other credits:	
Fund balances:	
Unreserved:	
Undesignated	\$ 13,695

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

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

For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Investment income	\$ 804
Expenditures	
Current:	
Culture and recreation	2
Excess (deficiency) of revenues over (under) expenditures	802
Fund balance at beginning of year	12,893
Fund balance at end of year	\$ 13,695

CALCASIEU PARISH POLICE JURY
 COMMUNITY CENTER AND PLAYGROUND DISTRICT 7 OF WARD 2 - Discretely
 Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental	Account Groups	
	Fund Type	General	Total
	General	Fixed Assets	(Memorandum
	Fund	Account Group	Only)
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 251	\$ -	\$ 251
Fixed assets (net, where applicable, of accumulated depreciation)	-	10,966	10,966
Total assets and other debits	<u>\$ 251</u>	<u>\$ 10,966</u>	<u>\$ 11,217</u>
Liabilities and fund balances			
Equity and other credits:			
Investment in general fixed assets	-	10,966	10,966
Fund balances:			
Unreserved:			
Undesignated	251	-	251
Total equity and other credits	<u>251</u>	<u>10,966</u>	<u>11,217</u>
Total liabilities, equity and other credits	<u>\$ 251</u>	<u>\$ 10,966</u>	<u>\$ 11,217</u>

CALCASIEU PARISH POLICE JURY
 COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 7 OF WARD 2
 Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1998

		General Fund
Revenues:		
Intergovernmental revenues	\$	10,966
Investment income		<u>205</u>
Total revenues		<u>11,171</u>
Expenditures		
Current:		
Culture and recreation		1
Capital outlay		<u>21,430</u>
Total expenditures		<u>21,431</u>
Excess (deficiency) of revenues over (under) expenditures		(10,260)
Fund balance at beginning of year		<u>10,511</u>
Fund balance at end of year	\$	<u>251</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>General</u> <u>Fixed Assets</u> <u>Account Group</u>	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 5,030	\$ -	\$ 5,030
Fixed assets (net, where applicable, of accumulated depreciation)	-	14,474	14,474
Total assets and other debits	\$ 5,030	\$ 14,474	\$ 19,504
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 15	\$ -	\$ 15
Equity and other credits:			
Investment in general fixed assets	-	14,474	14,474
Fund balances:			
Unreserved:			
Undesignated	5,015	-	5,015
Total equity and other credits	5,015	14,474	19,489
Total liabilities, equity and other credits	\$ 5,030	\$ 14,474	\$ 19,504

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

Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Component Units
 For the fiscal year ended December 31, 1998

	General Fund
Revenues:	
Investment income	\$ 338
Miscellaneous revenues	420
Total revenues	758
Expenditures	
Current:	
Culture and recreation	5,572
Capital outlay	280
Total expenditures	5,852
Excess (deficiency) of revenues over (under) expenditures	(5,094)
Fund balance at beginning of year	10,109
Fund balance at end of year	\$ 5,015

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 1 OF WARD 6 - Discretely
Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1997

	Governmental Fund Type	Account Group	Total (Memorandum Only)
	General Fund	General Fixed Assets Account Group	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 47,523	\$ -	\$ 47,523
Investments	98,218	-	98,218
Receivables (net of allowances for uncollectibles):			
Taxes	72,771	-	72,771
Interest receivable	2,582	-	2,582
Fixed assets (net, where applicable, of accumulated depreciation)	-	528,657	528,657
Total assets and other debits	\$ 221,094	\$ 528,657	\$ 749,751
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 1,836	\$ -	\$ 1,836
Deferred revenues	73,273	-	73,273
Total liabilities	75,109	-	75,109
Equity and other credits:			
Investment in general fixed assets	-	528,657	528,657
Fund balances:			
Unreserved:			
Undesignated	145,985	-	145,985
Total equity and other credits	145,985	528,657	674,642
Total liabilities, equity and other credits	\$ 221,094	\$ 528,657	\$ 749,751

CALCASIEU PARISH POLICE JURY
 COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 1 OF WARD 6
 Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1998

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 77,820
Intergovernmental revenues	8,616
Charges for services	4,184
Investment income	3,701
Miscellaneous revenues	<u>3,249</u>
Total revenues	<u>97,570</u>
 Expenditures	
Current:	
Culture and recreation	57,999
Capital outlay	<u>18,655</u>
Total expenditures	<u>76,654</u>
Excess (deficiency) of revenues over (under) expenditures	20,916
Fund balance at beginning of year	206,979
Prior period adjustment	<u>(81,910)</u>
Fund balance at end of year	<u>\$ 145,985</u>

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

Combining Balance Sheet - Component Units

December 31, 1998

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Total</u>
	<u>Debt Service</u> <u>Fund</u>	<u>General</u> <u>Long Term Debt</u> <u>Account Group</u>	<u>(Memorandum</u> <u>Only)</u>
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 12,091	\$ -	\$ 12,091
Receivables (net of allowances for uncollectibles):			
Special assessments	27,342	-	27,342
Other debits:			
Amount available in debt service funds	-	21,200	21,200
Total assets and other debits	<u>\$ 39,433</u>	<u>\$ 21,200</u>	<u>\$ 60,633</u>
Deferred income	\$ 22,874	\$ -	\$ 22,874
Special assessment debt	-	21,200	21,200
Total liabilities	<u>22,874</u>	<u>21,200</u>	<u>44,074</u>
Equity and other credits:			
Fund balances:			
Reserved for debt service	16,559	-	16,559
Total liabilities, equity and other credits	<u>\$ 39,433</u>	<u>\$ 21,200</u>	<u>\$ 60,633</u>

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

Statement of Revenues, Expenditures,
and Changes in Fund Balances - Component Units
For the fiscal year ended December 31, 1998
For the fiscal year ended December 31, 1997

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

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1998

	Governmental Fund Type	Proprietary Fund Type	Total
	Debt Service Fund	Enterprise Fund	(Memorandum Only)
Assets and other debits			
Cash and cash equivalents	\$ -	\$ 69,122	\$ 69,122
Investments	-	258,572	258,572
Receivables (net of allowances for uncollectibles):			
Taxes	-	90,058	90,058
Accounts	-	53,889	53,889
Special assessments	91,294	-	91,294
Other	-	372	372
Interest receivable	-	2,883	2,883
Prepaid items	-	2,428	2,428
Due from primary government	15,336	-	15,336
Restricted assets:			
Other restricted assets	-	113,040	113,040
Fixed assets (net, where applicable, of accumulated depreciation)	-	1,485,020	1,485,020
Other assets	-	320	320
Total assets and other debits	<u>\$ 106,630</u>	<u>\$ 2,075,704</u>	<u>\$ 2,182,334</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 15,962	\$ 15,962
Accrued liabilities	-	2,215	2,215
Due to other governmental units	-	15,576	15,576
Due to primary government	103,644	-	103,644
Deferred revenues	85,576	-	85,576
Liabilities payable from restricted assets	-	43,219	43,219
General obligation bonds payable	-	81,985	81,985
Revenue bonds payable	-	301,151	301,151
Compensated absences payable	-	1,461	1,461
Total liabilities	<u>189,220.00</u>	<u>461,569.00</u>	<u>650,789.00</u>
Equity and other credits:			
Contributed capital	-	1,425,278	1,425,278
Retained earnings:			
Reserved	-	109,132	109,132
Unreserved	-	79,725	79,725
Fund balances:			
Reserved for debt service	(82,590)	-	(82,590)
Total equity and other credits	<u>(82,590)</u>	<u>1,614,135</u>	<u>1,531,545</u>
Total liabilities, equity and other credits	<u>\$ 106,630</u>	<u>\$ 2,075,704</u>	<u>\$ 2,182,334</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3
Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1998

	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:			
Special assessments levied	\$ 40,289	\$ -	\$ 40,289
Interest received on assessments	3,649	-	3,649
Investment income	675	-	675
Total revenues	<u>44,613</u>	<u>-</u>	<u>44,613</u>
Expenditures			
Current:			
Other general government	1,338	-	1,338
Capital outlay	-	46,150	46,150
Total expenditures	<u>1,338</u>	<u>46,150</u>	<u>47,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,275</u>	<u>(46,150)</u>	<u>(2,875)</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>(125,865)</u>	<u>125,865</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(82,590)	79,715	(2,875)
Fund balance at beginning of year	-	-	-
Prior period adjustment	<u>(79,715)</u>	<u>-</u>	<u>(79,715)</u>
Fund balance at end of year	<u>\$ (162,305)</u>	<u>\$ 79,715</u>	<u>\$ (82,590)</u>

CALCASIEU PARISH POLICE JURY
 WATERWORKS DISTRICT NO. 5 OF WARD 3
 Discretely Presented Component Unit

Statement of Revenues, Expenses,
 and Changes in Retained Earnings - Component Units

For the fiscal year ended December 31, 1998

	<u>Enterprise Fund</u>
Operating revenues:	
Charges for services	\$ 303,095
Miscellaneous revenues	<u>7,199</u>
Total operating revenues	<u>310,294</u>
 Operating expenses:	
Personal services	133,529
Materials and supplies	17,726
Repairs and maintenance	27,952
General and administrative	68,595
Depreciation and amortization	<u>71,328</u>
Total operating expenses	<u>319,130</u>
 Operating income (loss)	 <u>(8,836)</u>
 Nonoperating revenues (expenses):	
Ad valorem taxes	96,104
Investment income	27,852
Interest expense	<u>(19,457)</u>
Total nonoperating revenues (expenses)	<u>104,499</u>
 Net income (loss)	 95,663
 Amortization of contributed capital	 <u>3,451</u>
 Increase (decrease) in retained earnings	 99,114
 Retained earnings at beginning of year	 <u>89,743</u>
 Retained earnings at end of year	 <u>\$ 188,857</u>

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

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

Year	General Government	Public Safety	Public Works	Health and Welfare	Culture and Recreation
1998	\$7,619,043	\$5,910,712	\$12,515,166	\$7,386,297	\$409,533
1997	7,349,223	4,974,854	13,269,338	7,441,995	394,023
1996	6,577,240	4,486,336	10,945,803	6,464,883	400,249
1995	6,291,550	4,365,599	9,772,153	7,308,146	341,966
1994	4,988,974	4,106,158	10,289,148	7,841,608	328,489
1993	4,845,455	3,898,935	9,456,418	7,473,643	322,820
1992	4,797,458	3,525,798	8,165,784	8,165,453	338,078
1991	4,848,566	3,274,899	13,390,132	7,397,029	302,421
1990	4,355,550	2,842,160	10,081,818	7,982,833	309,689
1989	4,145,948	1,987,860	8,364,332	7,503,687	311,110

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

Table 1

Economic Development & Assistance	Debt Service	Miscellaneous	Total
\$3,366,305	\$4,658,898	\$229,792	\$42,095,746
3,008,369	4,793,072	177,735	41,408,609
3,119,609	3,167,809	160,113	35,322,042
3,336,200	1,360,651	150,634	32,926,899
3,413,871	1,265,579	135,121	32,368,948
2,818,069	769,547	396,306	29,981,193
2,814,828	834,835	651,703	29,293,937
3,334,600	974,724	461,055	33,983,426
2,954,821	1,019,630	316,678	29,863,179
2,366,957	1,045,441	226,382	25,951,717

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>
1998	\$32,784,100	\$1,259,027	\$12,146,449	\$1,395,716	\$1,026,501
1997	32,646,075	1,196,113	12,656,298	1,679,519	1,213,900
1996	34,783,183	1,226,155	11,095,401	1,516,221	1,167,406
1995	29,703,090	1,075,284	11,966,007	1,381,526	1,256,786
1994	25,684,813	1,031,753	12,137,619	1,730,815	2,280,542
1993	23,194,446	928,931	11,319,884	1,196,528	981,196
1992	20,559,172	870,715	12,084,864	902,149	1,512,842
1991	19,520,484	788,781	11,883,367	831,162	969,893
1990	18,872,099	741,699	11,604,727	260,061	783,449
1989	17,710,177	493,801	9,897,374	465,356	706,926

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

Table 2

<u>Interest</u>	<u>Gaming Revenues</u>	<u>Miscellaneous Revenues</u>	<u>Total</u>
\$5,778,903	\$6,585,766	\$1,377,525	\$62,353,987
4,579,520	5,334,980	1,220,408	60,526,813
3,682,009	4,892,047	1,107,453	59,469,875
2,767,159	3,113,956	1,066,027	52,329,835
1,976,685	698,699	1,716,386	47,257,312
1,691,174	348,463	2,145,628	41,806,250
1,948,686	--	1,183,377	39,061,805
2,094,283	--	1,578,022	37,665,992
2,130,906	--	1,476,103	35,869,044
1,757,054	--	1,537,196	32,567,884

Table 2A

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

<u>Year</u>	<u>General Property Taxes</u>	<u>Sales Tax</u>	<u>Other Taxes</u>	<u>Total</u>
1998	\$16,009,523	\$16,474,958	\$299,619	\$32,784,100
1997	15,666,826	16,699,619	279,630	32,646,075
1996	14,554,197	19,943,643	285,343	34,783,183
1995	14,321,913	15,138,670	242,507	29,703,090
1994	12,222,407	13,216,870	245,536	25,684,813
1993	10,859,963	12,121,374	213,109	23,194,446
1992	10,101,776	10,271,272 (2)	186,124	20,559,172
1991	9,721,458	9,620,187	178,839	19,520,484
1990	9,472,078	9,265,905	134,116	18,872,099
1989	10,400,618	7,203,117	106,442	17,710,177

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

(2) First year of tax

Table 3

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

<u>Year</u>	<u>Levy</u>	<u>Supple- mental</u>	<u>Reductions</u>	<u>Adjusted Levy</u>	<u>Unpaid</u>	<u>Collected</u>	<u>Percent Collected</u>
1998	\$17,430,656	\$34,507	\$209,709	\$17,255,454	\$254,438	\$17,001,016	98.53%
1997	16,999,410	70,617	251,082	16,818,945	119,176	16,699,769	99.29%
1996	15,824,307	50,811	421,529	15,453,589	131,012	15,322,577	99.15%
1995	14,384,565	54,255	130,384	14,308,436	61,391	14,247,045	99.57%
1994	14,230,733	52,391	227,364	14,055,760	38,357	14,017,403	99.73%
1993	11,015,745	22,647	214,537	10,823,855	34,648	10,789,207	99.68%
1992	9,040,535	57,721	425,900	8,672,356	28,630	8,643,726	99.67%
1991	9,850,134	47,838	162,365	9,735,607	51,257	9,684,350	99.47%
1990	7,553,469	36,555	63,380	7,526,644	13,484	7,513,160	99.82%
1989	10,737,946	55,878	132,261	10,661,563	67,094	10,594,469	99.37%

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

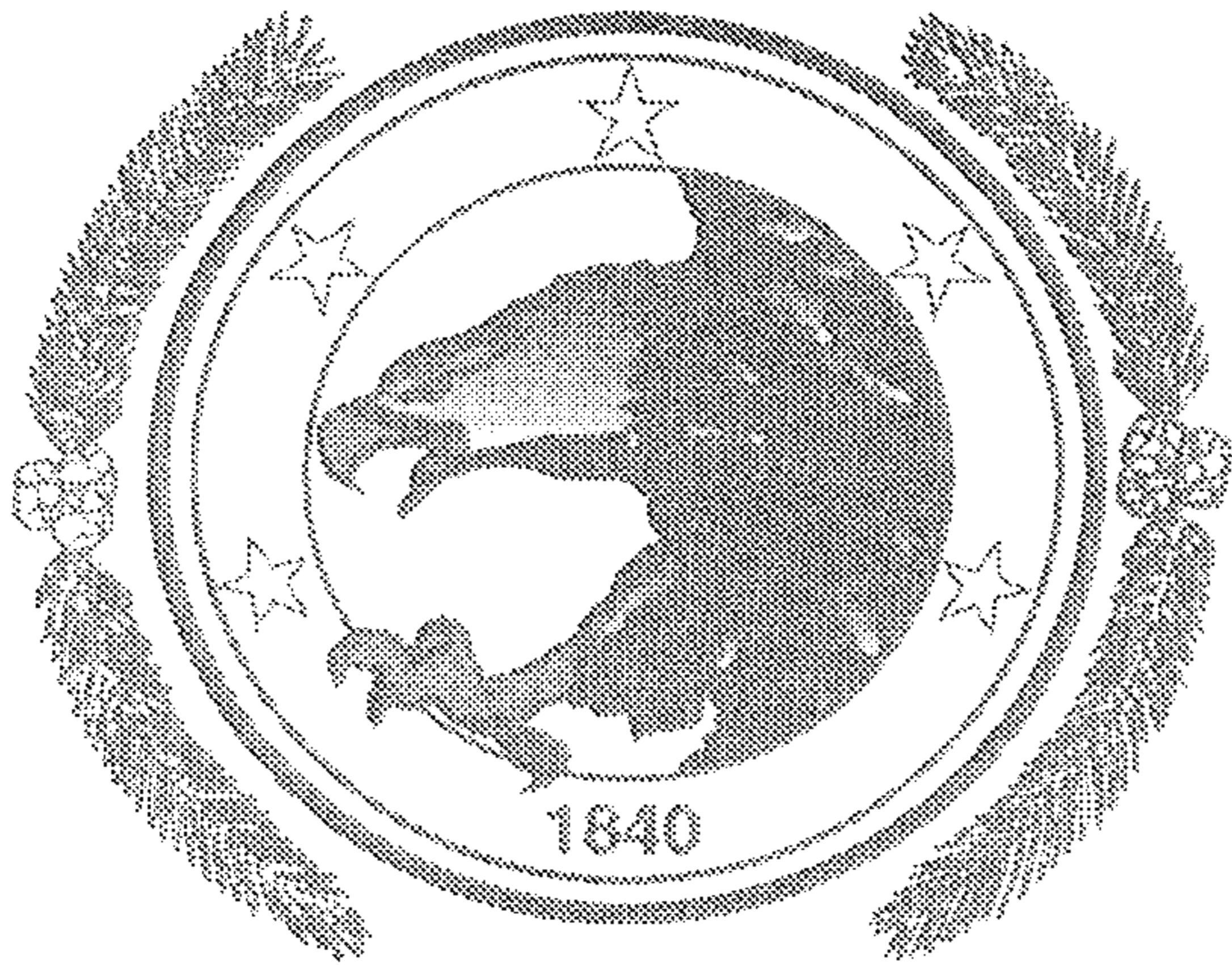


Table 4

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

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
1998	\$1,057,529,420	\$10,575,294,200	10%
1997	1,026,002,840	10,260,028,400	10%
1996	1,000,017,630	10,000,176,300	10%
1995	890,082,560	8,900,825,600	10%
1994	876,001,840	8,760,018,400	10%
1993	823,978,920	8,239,789,200	10%
1992	766,883,420	7,668,834,200	10%
1991	693,237,260	6,932,372,600	10%
1990	654,592,590	6,545,925,900	10%
1989	637,993,030	6,379,930,300	10%

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

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection
1998	26.56	190.38	5.87	15.33	155.11
1997	25.09	261.93	5.87	14.88	150.74
1996	27.06	290.63	6.52	13.88	137.54
1995	27.44	327.23	7.02	13.15	174.42
1994	25.94	346.03	7.12	12.15	171.57
1993	26.64	354.73	7.32	15.65	172.71
1992	28.66	333.05	7.37	14.54	168.78
1991	29.71	301.45	6.87	14.54	160.11
1990	24.97	303.95	7.07	14.54	161.26
1989	47.41	317.15	2.58	14.54	156.55

- (1) Information obtained from Property Tax Rolls, except for Cities information which was obtained from city governments.
- (2) *Cities* includes Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iowa.

Table 5

<u>Gravity Drainage</u>	<u>Community Centers</u>	<u>Airport and Harbor & Terminals</u>	<u>Water and Sewerage</u>	<u>Cities</u>	<u>Other</u>	<u>Total</u>
66.60	51.42	5.75	83.38	54.49	8.16	663.05
63.76	50.41	11.45	70.78	63.81	9.93	728.65
63.76	47.51	5.75	87.85	61.77	8.16	750.43
67.95	44.29	5.95	108.86	61.89	8.31	846.51
68.15	49.13	5.95	105.40	62.56	9.81	863.81
68.72	49.13	5.95	118.35	60.57	7.34	887.11
61.68	42.18	5.60	116.61	60.57	6.83	845.87
61.68	32.18	8.48	125.75	60.42	6.83	808.02
65.87	29.57	8.82	112.40	54.66	6.75	789.86
54.87	35.98	9.14	122.60	61.22	6.83	828.87

Table 6

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 1998
(Unaudited)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1998 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Entergy Gulf States Inc.	Utility	\$62,577,370	5.92%
Conoco, Inc.	Refinery	43,757,330	4.14%
PPG Industries, Inc.	Chemical Plant	36,457,410	3.45%
Condea Vista Company	Chemical Plant	20,898,110	1.98%
Citgo Petroleum Corporation	Refinery	19,216,110	1.82%
Bellsouth Telecommunication	Utility	18,606,740	1.76%
Montell USA Inc.	Chemical Plant	13,671,500	1.29%
Arco Chemical Co.	Chemical Plant	12,409,410	1.17%
Hibernia National Bank	Banking	9,176,220	0.87%
Players Lake Charles, Inc.	Gaming	7,932,100	0.75%
Total for principal taxpayers		244,702,300	23.14%
Total for all other taxpayers		<u>812,827,120</u>	<u>76.86%</u>
Total for all taxpayers		<u>\$1,057,529,420</u>	<u>100.00%</u>

**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>
1998	\$95,525	\$105,646
1997	102,310	139,091
1996	89,312	102,738
1995	72,590	78,618
1994	159,896	160,320
1993	119,176	257,743
1992	445,006	529,854
1991	311,212	332,517
1990	335,952	339,020
1989	447,310	535,390

Table 8

**Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 1998
(Unaudited)**

Assessed Valuations:	
Assessed value	\$746,985,130
Add back: exempt property	<u>310,544,290</u>
 Total assessed value	 <u><u>\$1,057,529,420</u></u>
 Legal debt margin:	
Debt limitation - 10 percent of total assessed value	\$105,752,942
Debt applicable to limitation:	
Total bonded debt	\$15,533,805
Less: Special assessment bonds	(451,449)
Revenue bonds	(15,060,000)
Amount available for repayment of general obligation bonds	<u>0</u>
 Total debt applicable to limitation	 <u>22,356</u>
 Legal Debt Margin	 <u><u>\$105,730,586</u></u>

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

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
1998	180,300	1,057,529,420	22,356	0	22,356	0.00%	0
1997	180,200	1,026,002,840	26,733	0	26,733	0.00%	0
1996	176,100	1,000,017,630	30,719	0	30,719	0.00%	0
1995	174,000	890,082,560	34,314	0	34,314	0.00%	0
1994	172,200	876,001,840	37,597	0	37,597	0.00%	0
1993	171,900	823,978,820	40,567	0	40,567	0.00%	0
1992	169,644	766,883,420	78,303	21,399	56,904	0.01%	0
1991	168,134	654,592,590	407,723	205,458	202,265	0.03%	1
1990	173,500	637,993,030	818,987	383,787	435,200	0.07%	3
1989	170,566	628,178,760	1,188,860	457,909	730,951	0.12%	4

Table 10

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

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1998	\$3,837,678	\$821,220	\$4,658,898	\$42,095,746	11.07%
1997	3,846,266	946,746	4,793,012	41,408,609	11.57%
1996	2,116,117	1,051,692	3,167,809	35,322,042	8.97%
1995	159,600	1,201,051	1,360,651	32,926,899	4.13%
1994	335,398	930,181	1,265,579	32,368,948	3.91%
1993	643,069	119,255	762,324	29,981,193	2.54%
1992	700,408	124,798	825,206	29,293,937	2.82%
1991	806,883	167,891	974,774	33,983,426	2.87%
1990	812,048	207,581	1,019,629	29,863,179	3.41%
1989	856,452	240,797	1,097,249	25,951,717	4.23%

(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, 1998
(Unaudited)

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Amount Applicable to Parish</u>
Calcasieu Parish Police Jury	\$22,356	100%	\$22,356
Calcasieu Parish Police Jury Discrete Component Units	21,882,985	100%	21,882,985
Calcasieu Parish School Board	71,102,454	100%	71,102,454
Cities	<u>14,091,015</u>	100%	<u>14,091,015</u>
Total	<u><u>\$107,098,810</u></u>		<u><u>\$107,098,810</u></u>

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

Table 12

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

Fiscal Year	Population	Per Capita Income	Median Age	Number of School Age Children	Public School Enrollment	Unemployment Rate
1998	179,200	20,901	32	36,777	33,534	5.00
1997	180,200	20,690	35	36,875	33,608	5.60
1996	176,100	20,690	35	37,034	33,805	6.30
1995	174,000	18,079	33	36,226	33,222	6.20
1994	172,200	13,656	32	36,806	33,740	7.40
1993	171,900	11,416	32	36,532	33,384	7.90
1992	169,644	11,233	32	36,845	32,833	8.60
1991	168,134	9,554	30	36,042	32,443	8.60
1990	173,500	12,461	30	34,811	32,092	7.00
1989	170,566	9,594	31	34,870	31,909	7.10

(1) Census information for *Population* was obtained from the local Chamber of Commerce.

(2) Information for *Per Capita Income, Median Age, and Unemployment Rate* was obtained from the Louisiana Department of Labor.

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

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

Fiscal Year	Commercial Construction		Residential Construction		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
1998	77	6,027,111	593	54,821,685	1,848,275,000	7,469,851,300
1997	63	5,585,700	497	44,697,524	1,619,879,000	7,283,624,700
1996	107	180,803,797	714	65,185,796	1,647,834,000	7,071,402,800
1995	132	21,029,406	603	48,088,717	1,395,149,000	6,299,947,700
1994	148	20,533,093	574	46,112,080	1,369,000,000	6,221,088,200
1993	132	16,196,766	504	39,590,844	1,331,842,000	5,746,649,200
1992	97	6,303,189	489	32,350,605	1,557,500,000	6,939,172,100
1991	71	2,565,755	326	21,022,628	1,612,900,000	6,932,372,600
1990	86	2,732,143	339	20,364,533	1,490,100,000	6,545,925,900
1989	81	57,872,271	289	15,426,919	1,377,400,000	6,379,930,300

- (1) Information for *Commercial Construction* and *Residential Construction* provided by the Parish Planning and Development Office
- (2) *Bank Deposits* includes all five banks in the City of Lake Charles
- (3) Information for *Property Values* provided by the Calcasieu Parish Tax Assessor

**Calcasieu Parish Police Jury
Miscellaneous Statistical Data
December 31, 1998
(Unaudited)**

<i>Date of incorporation</i>	1840
<i>Form of government</i>	Police Jury system as provided by the general laws of the state
<i>Area of square miles</i>	1,086
<i>Number of employees</i>	935
<i>Miles of parish roads:</i>	
<i>Paved road miles</i>	987
<i>Unpaved road miles</i>	209
<i>Total road miles</i>	1,196
<i>Number of bridges (estimate)</i>	170
<i>Parks and recreation:</i>	
<i>Number of parks</i>	13
<i>Park acreage (estimate)</i>	213
<i>Number of boat launching ramps</i>	19
<i>Public libraries:</i>	
<i>Number of library branches</i>	14
<i>Number of books, videos, books-on-tape</i>	395,822
<i>Annual circulation</i>	1,058,952

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CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 1998

T A B L E
O F
C O N T E N T S

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	1 - 2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with <u>OMB Circular A-133</u>	3 - 5
Schedule 1 - Schedule of Expenditures of Federal Awards . .	6 - 13
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	14 - 15
Schedule 2b - Schedule of Findings and Questioned Costs - Compliance and Internal Control Over Financial Reporting	16 - 22
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With <u>OMB Circular A-133</u>	23 - 24
Schedule 3 - Summary Schedule of Prior Year Findings. . . .	25 - 31
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	32 - 35
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	36 - 37
Schedule 6 - Schedule of Insurance in Effect	38
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District of Ward 3 Revenue Bond Issuance	39 - 41



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Business Consultants

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

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, 1998, and have issued our report thereon dated June 28, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 5, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. Our report on the financial statements also included an explanatory paragraph which described the delinquency of principal and interest payments for certain discretely presented component units.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs (Schedule 2b) as items 98-6 through 98-8. We also noted certain immaterial instances of noncompliance that we have reported to management of the Calcasieu Parish Policy Jury in a separate letter dated June 28, 1999.

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Calcasieu Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule 2b as items 98-1 to 98-5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 98-2, 98-3, and 98-4 to be material weaknesses. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Calcasieu Parish Policy Jury in a separate letter dated June 28, 1999.

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

Gus Schram & Co., Ltd.

June 28, 1999



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Business Consultants

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

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

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (or in the grant documents) that are applicable to each of its major federal programs for the year ended December 31, 1998. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 2a). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's general purpose financial statements include the operations of certain discretely presented component units disclosed in Schedule 5 which received \$1,759,332 in federal awards, which is not included in the schedule, during the year ended December 31, 1998. Our audit described below, did not include the operations of these two component units since the entities engaged other auditors to perform an audit of their financial statements in accordance with OMB Circular A-133. Also listed in Schedule 5 are component units whose financial statements were audited by other auditors but were not required to have an audit conducted in accordance with OMB Circular A-133. Any federal awards received by component units not subject to OMB Circular A-133 are listed in the Police Jury's Schedule of Expenditures of Federal Awards.

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

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

As described in item 98-13 in the accompanying Schedule 2c, the Calcasieu Parish Police Jury did not comply with requirements regarding cash management requirements that are applicable to its U.S. Department of Housing and Urban Development's Housing Assistance Program (Section 8). Compliance with such requirements is necessary, in our opinion, for the Calcasieu Parish Police Jury to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule 2C, Item 98-12.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Calcasieu Parish Police Jury's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Schedule 2c as items 98-9, 98-10 and 98-11.

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

disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 98-10 and 98-11 of Schedule 2c to be material weaknesses.

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1998, and have issued our report thereon dated June 28, 1999. Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Calcasieu Parish Police Jury taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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

Gus Schram & Co., Ltd.

June 28, 1999

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 1998

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1998 (Note C)</u>
<u>U.S. Dept. of Agriculture</u> Day Care Program (Note H) (LA Dept. of Education)	10.558	72-6000234	\$ 115,644
Louisiana Job Employment Training (Notes C and R) (LA Dept. of Social Services) (Project No. 3556133)	10.561	72-6000234	223,565
Temporary Emergency Food Assistance (Note D) (LA Dept. of Agriculture)	10.568 10.569	72-6000234	7,182 29,145
National School Lunch/ School Breakfast (Note N) (LA Dept. of Education)	10.553/ 10.555	72-6000234	32,919
<u>U.S. Dept. of Energy</u> Weatherization (Note P) (LA Dept. of Social Services)	81.042	72-6000234	3,900
<u>U.S. Dept. of Housing and Urban Development</u> Housing Assistance Program (Section 8) (Note S)	14.855 14.856 14.857	(Note A)	550,323 151,142 1,208,549

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1998 (Note C)</u>
Community Development Block Grant Program (LA Division of Admini- stration, Community Development Section) CDBG (Contract 101-6044) (Note K)	14.228	72-6000234	87,363
<u>U.S. Dept. of Labor</u>			
Job Training Partnership Act (Note Q) (LA Dept. of Labor)	17.246	72-6000234	2,646,383
8% Drawdowns (Note Q) (LA Dept. of Education)	17.250	Not Available	80,237
School to Work Grant	84.278	Not Available	151,360
Welfare to Work Grant	17.253	Not Available	101,600
Adult Education Grant	84.002	Not Available	29,290
<u>U.S. Dept. of Health and Human Services</u>			
Community Services Block Grant (Note E) (LA Dept. of Labor)	93.569	72-6000234	400,500
Low-Income Home Energy Assistance Block/Heat Crisis Grants (Note I) (LA Dept. of Social Services)	93.568	72-6000234	506,022
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program (Note U) (EMA Claims)	83.516	72-6000234	32,735

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1998 (Note C)</u>
<u>U.S. Action (Corporation for National Service)</u>			
Retired Senior Volunteer Program (RSVP) (Note M)	94.002	72-6000234	33,369
<u>U.S. Dept. of Justice</u>			
Juvenile Justice (LA Commission on Law Enforcement)			
Pre-Trial Intervention Case Management Grant			
(Note L) (B96-6-003)	16.579	72-6000234	52,488
(B97-6-001)	16.579	72-6000234	34,410
Family Strengthening (Note O)			
(98-J6-J3-00001)	16.540	72-6000234	19,622
(97-J6-J3-00287)	16.540	72-6000234	19,622
Other Training			
(J96-8-011)	16.540	72-6000234	36,623
Child Abuse Counseling			
(Note G) (97-C6-V3-0345)	16.575	72-6000234	24,521
(98-C6-V3-0340)	16.575	72-6000234	5,099
Domestic Violence			
(M96-6-001) (Note J)	16.588	72-6000234	31,334
Truancy Intervention Programs (Note V)			
(W96-6-001)	16.548	72-6000234	7,066
<u>U.S. Dept. of Justice</u>			
(LA Commission on Law Enforcement)			
Juvenile Community Service Program			
(SW LA Safety Council)	16.540	72-0506995	13,780
(J94-JB-J3-0250)			
(J96-J6-J3-0250)			

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1998 (Note C)</u>
Local Law Enforcement Block Grants Program (96-LB-YX-0874)	16.592	72-6000234	190,488
<u>U.S. Department of Commerce</u> National Oceanic & Atmospheric Administration			
Coastal Zone Management (through the Louisiana Department of Natural Resources) (Note F) Project 25102-96-07	11.419	72-6000234	<u>17,121</u>
Calcasieu Parish Police Jury Primary Government Totals			<u>\$ 6,843,402</u>

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1998 (Note C)</u>
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The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:

Waterworks District No. 5 of Ward 3

<u>U.S. Department of Agriculture</u> Water and Waste Disposal Systems for Rural Communities Loan Program (Note T)	10.418	Not Applicable	383,136
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Fire Protection District No. 2 of Ward 3

<u>U.S. Department of Agriculture</u> Rural Community Fire Protection Program (LA Dept. of Agriculture)	10.664	Not Available	792
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District Attorney of the Fourteenth
Judicial District

<u>U.S. Department of Health and Human Services</u> (Passed through Louisiana Department of Health and Human Resources) Child Support Enforcement Title IV-D	13.783	Not Available	<u>238,199</u>
Total Component Unit Assistance			\$ <u><u>622,127</u></u>

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

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

Schedule of Insurance in Effect - See Schedule 6.

Note B: The Police Jury received in cash \$10,249 for the Food Stamp Administrative Reimbursement Program (CFDA 10.561). However, this was a reimbursement of 1997 expenditures and therefore is not reflected on this schedule in 1998.

Note C: Disbursement cannot be traced directly to disbursements in the financial statements in every case due to the combining of various programs reported individually here. For example, the Office of Community Services (OCS) Special Revenue Fund (which, moreover, includes certain state and local funding not reported here) combines a number of federal programs, the Coastal Zone Management is reported in the Planning and Development Special Revenue Fund, along with other nonfederal activity 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 1998 (\$29,145) is not reported in the general ledger of the Police Jury.

Note E: The Police Jury received \$401,094 for the Regular and Homeless Grants. A receivable of \$21,958 was accrued in 1998. The 1997 receivable of \$22,552 was reversed.

Note F: The Police Jury received \$17,121 in revenue from the Coastal Zone Management Grant in 1998.

Note G: The Police Jury received \$36,397 for the 1997 Child Abuse Juvenile Justice Grant. A receivable of \$11,876 was reversed from 1997. An accrual of \$5,099 was made for the 1998 grant.

Note H: The Police Jury received \$110,980 from the Child Care Program in 1998. A receivable of \$13,252 was recorded for 1998 while the 1997 receivable of \$8,588 was reversed. The revenue received includes \$1,037 in additional grant reimbursement of administrative expenses.

Schedule 1

- Note I: The Police Jury received LIHEAP funds in the amount of \$182,666. A receivable for 1997 of \$4,888 was reversed while \$17,323 was accrued in 1998. The Police Jury received \$295,819 for the Heat Crisis Grant. An additional receivable of \$15,102 was setup in 1998.
- Note J: The Police Jury received \$14,720 during 1998 for the Juvenile Justice Domestic Violence Grant. An accrual of \$17,064 was made for 1998.
- Note K: Total reimbursements of \$87,363 were received for the Community Development Block Grant.
- Note L: On the 1996 grant the Police Jury received \$69,929 for this grant in 1998 while a receivable of \$17,441 was reversed. The 1997 grant had receipts of \$29,122 in 1998 and a receivable of \$5,288 for 1998.
- Note M: The Police Jury received \$33,369 from the Corporation for National Services in 1998 for the RSVP Program.
- Note N: The Police Jury received \$34,619 during 1998. An additional accrual of \$4,834 was made for 1998 and a reversal of 1997 receivable of \$6,524.
- Note O: The Police Jury received \$26,052 from the Family Strengthening grants in 1998. A receivable of \$24,529 was recorded while the 1997 receivable of \$11,337 was reversed.
- Note P: The Police Jury received \$58,403 from the Office of Community Services for the Weatherization Program during 1998. A reversal of \$54,503 was made for amounts accrued at the end of 1997.
- Note Q: The Police Jury received \$2,711,783 in 1998 for JTPA activities. An additional \$174,600 was accrued as a receivable in 1998 to recognize the revenue in the same period as the accrued expenditures. \$240,000 was reversed for 1997 accruals. The funds include Titles II-A, II-B, II-C, and III-F, and 5% funds. School to Work funds and Welfare to Work funds are reported separately on this schedule. The School to Work funds received \$152,173 in 1998 and \$813 was reversed from 1997 while the Police Jury received \$101,600 for the Welfare to Work Program. The 8% drawdowns received in 1998 were \$64,865 and an accrual of \$15,372 was made for 1998. The Adult Education funds received \$29,290 in 1998.
- Note R: The Police Jury received \$258,813 in revenue from the LAJET program. An additional \$9,490 was set up as a receivable at the end of 1998 and \$44,738 in receipts was reversed for the 1997 receivable previously set up.

Schedule 1

- Note S: The Police Jury received \$2,972,636 in cash, which included payments for January, 1999 in the amount of \$227,738. Total expenditures for the program were \$1,910,014. A payable of \$834,884 for 1998 was established at year end for amounts due to grantor as a result of the year end fee accountant reports. A payable of \$88,670 established at December 31, 1997 was still unpaid at year end.
- Note T: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$188,401, \$49,935, \$62,815 and \$81,985. These outstanding loan balances at year end were reported as federal awards since the District is required to submit annual reports by the bond indentures (a continuing compliance requirement).
- Note U: The Police Jury received \$32,735 in Emergency Management Assistance funds in 1998. A receivable of \$8,184 was recorded for 1998 while the 1997 receivable of \$8,184 was reversed. The Police Jury also received \$23,476 for Federal Emergency Management funds for the costs incurred in the 1997 ice storm. Since expenditures were incurred in 1997, they are not reflected on this schedule (FEMA Disaster No 1169-DR).
- Note V: The Police Jury accrued \$7,066 for the Juvenile Justice Truancy Intervention Program in 1998.
- Note W: Subrecipient Payments - The Job Training Partnership Act Fund had \$534,773 in subrecipient payments to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Jeff Davis School Board, (4) McNeese State University and (5) Welfare to Work entities. The Police Jury also had subrecipient payments to the Safety Council of Southwest Louisiana for \$13,780.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 1998

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, Items 98-1 to 98-5 lists reportable conditions noted, of which Items 98-2, 98-3 and 98-4 were considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, Items 98-6 to 98-8 identifies compliance findings related to the financial statement audit.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, Items 98-9 to 98-11 lists reportable conditions noted, of which Items 98-10 and 98-11 are considered to be material weaknesses.

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

Qualified opinion

6. Identification of Major Programs

Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.418
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Department of Housing and Urban Development

Housing Assistance Program (Section 8)	14.855
Housing Assistance Program (Section 8)	14.856
Housing Assistance Program (Section 8)	14.857

Department of Health and Human Services

Community Services Block Grant	93.569
Low-Income Home Energy Assistance Block Grant	93.568

Department of Justice

Local Law Enforcement Block Grants Program	16.592
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7. Dollar Threshold Used to Distinguish Major Programs

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

8. Findings and Questioned Costs for Federal Awards

Schedule 2c, Items 98-12 to 98-13 for compliance findings. There were no questioned costs identified in the reports.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE YEAR ENDED DECEMBER 31, 1998

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

- 98-1 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of compliance finding related to conflict of interest documentation. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

- 98-2 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

COMPONENT UNITS

2. Component Units Audited by Principal Auditors:

(a) Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

- 98-3 Finding: Lack of Segregation of Duties - Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, management should be actively involved in the day to day operations in order to provide some degree of oversight/review control. In addition, due to the inclusion of this entity in the Police Jury's comprehensive annual financial report, the year end financial statements were not forwarded to the grantor within the required time limit.

Criteria: Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure that the system will function as anticipated. The grant documents also require that financial information be sent to the grantor within ninety days.

(Continuation of Internal Control-Financial Statement)

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

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

Recommendations: We recommend that, whenever possible, management take an active interest in all of the aspects of the accounting process. We also recommend that management continue to notify the grantor regarding this delayed reporting. We do note that in the past, the grantor has not considered this a material issue.

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

b) Sewer District No. 8 of Ward 4

98-4

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

- (1) Written Policies for Billing Adjustments and Customer Deposit Charges and Delinquent Notifications: During the current and prior years' review of the administrative functions regarding this entity's operations, we noted that there is no written policy on adjustments to accounts receivable balances, for the assessment of customer deposits or for delinquent notices.
- (2) Monitoring of Sewer Collection Remittances: Another governmental entity collects the sewer assessments and remits to the District on a monthly basis. It was noted that the collections made from October 4, 1997 to November 3, 1997 by the outside entity were not remitted to the District until a request was made during the 1997 audit. These amounts were not received until 1999. In addition, we noted that the February 6, 1998 to March 2, 1999; November 2, 1998 to November 30, 1998; and December 1 to December 30, 1998 collections were not remitted to the District until a request was made during the 1998 audit.
- (3) Implementation of Rate Increase: The Police Jury approved a new rate schedule effective January 1, 1998. This rate increase was not implemented by the governmental entity that bills and collects the sewer assessments.

Criteria: Proper internal controls and accounting requirements necessitate that these items be properly reviewed and controlled to ensure that the system is functioning as management intended and that the assets of the District are properly maintained.

(Continuation of Internal Control - Financial Statement)

Effect: With respect to items (1) and (3) above, the effect on the financial statements is not reasonably estimable at this time. However, the 1997 and 1998 monthly payments that were not remitted, until requested in 1998 and 1999, were \$1,420 and \$4,076, respectively.

Cause: Due to the relative size of this entity it appears that management has not devoted substantial attention to the implementation of formal written policies regarding sewer account adjustments, customer deposits and the issuance of delinquent notices. Management has also not properly monitored the cash collection process for completeness and timeliness.

Recommendation: We recommend that management take an active interest in the monitoring of this activity. The adoption of formal written policies regarding accounting activities (specifically adjustments to accounts receivable) should be immediately addressed. The District should review its formal policy for delinquent accounts and ensure that it is followed for every account.

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

98-5 (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.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Waterworks 2 of 4	Broussard & Co CPAs	2-24-99
Waterworks 4 of 4	Broussard & Co CPAs	9-03-98
Waterworks 11 of 4/7	Broussard & Co CPAs	9-23-98
Waterworks 8 of 3/8	Broussard & Co CPAs	10-27-98
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	5-21-99
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	2-13-99
14th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-15-99
Calcasieu Parish Tax Assessment District	Langley, Williams, & Company, LLC	6-19-99

(Continuation of Internal Control - Financial Statement)

Gravity Drainage 4	McElroy, Quirk & Burch, CPAs	5-31-99
Gravity Drainage 5	Mires & Company CPAs	5-12-99
Indigent Transcript Fund 14th Judicial District	McElroy, Quirk & Burch, CPAs	3-05-99

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development

98-6

Findings: In previous years, we have corresponded with management regarding the utilization of conflict of interest statements and the fact that a supervisor outside the Housing office should approve any Housing activity with related parties. While we did not note any related party activity and we are aware of the supervisor that is assigned responsibility for this approval, we did not locate recent acknowledgments reflecting that the employee, contractor, etc. understands the Police Jury's policy and verifies that no such relationship currently exists.

Criteria: The Department of Housing and Urban Development has established specific guidelines and requirements for operating the Housing assistance program, which includes ensuring the above item is performed correctly.

Effect: The above finding related to noncompliance with HUD program guidelines but no specific financial impact.

Cause: Management has not updated its files regarding conflict of interest statements for employees, contractors, etc.

Recommendation: We recommend that management obtain these conflict of interest statements and ensure that all Housing employees are aware of its impact.

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

1. (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development - Budget Process)

98-7

Finding: Both in the prior years and current year, we have noted the existence of excessive amounts of cash on deposit for the

(Continuation of Internal Control - Financial Statement)

Housing Office. The Housing Office needs to review their procedures for requesting periodic drawdowns/advances for this grant. It appears that the budget requests for the past several years were in excess of their current needs. This resulted in a significant payable due to the grantor on the respective year-end fee accountants' settlement reports.

Criteria: The grantor also has very strict guidelines for amounts to be requested for funding the current year's operations.

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

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

Recommendation: We note that the Police Jury has retained the services of a consultant who is working with the Housing office to address, among other areas, the budget process which is resulting in these annual overpayments. We continue to recommend that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1998 as soon as possible. They should also coordinate with their consultant to review the cash position of the Housing office in 1999 and ensure the 1999 budget is adjusted accordingly.

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

COMPONENT UNITS

98-8 2. Component Units Audited by Outside Auditors

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center 3 of Ward 7	Langley, Williams & Company	4-30-99
Community Center 2 Sulphur Parks	Gragson, Cassidy & Guillory, L.L.P.	3-31-99

(Continuation of Internal Control - Financial Statement)

Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	2-13-99
Waterworks 4 of 4 Calcasieu Parish	Broussard & Co CPAs	9-03-98
Tax Assessment District	Langley, Williams & Company LLC	6-19-99

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 1998

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

PRIMARY GOVERNMENT

- 98-9 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of compliance finding related to conflict of interest documentation. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

- 98-10 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

COMPONENT UNITS

- 98-11 2. Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

See Schedule 2b, Section I, Item 2(a) for a discussion of internal control findings for this program (related to segregation of duties) and the delayed financial statement reporting to the grantor. This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-133 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 1998

II. COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

- 98-12 1. (a) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(a) for a discussion of compliance finding conflict of interest documentation. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

- 98-13 (b) Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development)

See Schedule 2b, Section II, Item 1(b) for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-133.

CALCASIEU PARISH POLICE JURY
 SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
 DECEMBER 31, 1998

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
97-1	<u>Section 8 Housing Assistance Payments - Review of Application, Lease, Eligibility, Etc.</u>	The material issues in this comment have been resolved. Management is attempting to finalize new conflict of interest statements for Parish employees. See Finding 98-1.
97-2	<u>Section 8 Housing Assistance Payments - Existence of Excess Amounts of Cash</u>	<p>The issues are being addressed currently and are partially resolved at at this time with a near term estimate for full resolution. See Finding 98-2.</p> <p>The fee accountant is presently corresponding with a HUD financial analyst in the Fort Worth office, receiving guidance on budget preparation procedures and guidelines. The 1999 budget is being amended to bring it into compliance. The amount due HUD has been reduced by \$243,129 in 1998 by offsetting amounts due the Housing Department for 1998 expenses incurred. The amount remaining due HUD of \$923,554 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 1999.</p>
97-3	<u>Special Assessments Management</u>	<p>This issue has been partially resolved and additional efforts are being presently made to reduce the outstanding delinquent assessment receivable balances.</p> <p>We currently send out an annual notice in November of each year, detailing the</p>

(Continuation of Summary Schedule of Prior Year Findings)

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
		<p>outstanding receivable balance and the annual payment due. A second notice is sent out approximately six months later requesting the annual payment from those customers who have not paid. In August or September of each year notices are mailed, certified, requesting payment on outstanding delinquent assessments. Returned undelivered notices are researched at tax assessor's office for property owner changes with notices being sent to new owners.</p> <p>Special assessment receivables are also reviewed on an annual basis to insure that liens do not prescribe beyond the ten year lien period. The unpaid assessments are refiled to protect Parish's claim.</p> <p>We are presently in the process of mapping out the location of each individual property which serves as collateral for an outstanding special assessment receivable, in order to estimate its value. This value will be used to evaluate if legal action would be in the best economic interest of the Parish. If such action is economically justified, our legal counsel will be requested to proceed in taking the necessary legal steps necessary to collect the outstanding delinquent receivable.</p>

COMPONENT UNITS

97-4	<u>Waterworks District No. 5 Of Ward 3</u>	1. <u>Billing Process</u> . These issues have been substantially resolved. See Finding 98-3.
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(Continuation of Summary Schedule of Prior Year Findings)

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
97-5	<u>Sewer District No. 8 of Ward 4</u>	<p data-bbox="1167 711 2036 1170">2. <u>Lack of Segregation of Duties.</u> Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties with regard to both cash and accounts receivable activities. Management is, however, actively involved in the daily operations which provides some degree of oversight/review control. See Finding 98-3.</p> <p data-bbox="1167 1220 2036 1338">1 & 2. <u>Billing and Collection Policies.</u> These issues have been resolved in 1999. See Finding 98-4.</p> <p data-bbox="1167 1388 2036 2066">Upon receiving auditor's findings in 1997, the Police Jury staff reviewed the situation and recommended that the billing for the Sewer District No.8 of Ward 4 be performed by the Waterworks District No. 5 of Ward 3. The operations of the Waterworks District are currently under the supervision of Police Jury staff. In order for this transfer to be accomplished, the billing rate was changed from a variable rate based upon water usage, to a fixed rate of \$10.50 per month. The first billing by the Waterworks District for the sewer usage at this flat rate occurred in February, 1999.</p> <p data-bbox="1167 2116 2036 2360">All accounting procedures that have been formally written and established for use by the Waterworks District in their operations will apply when services are performed for the Sewer District.</p>

(Continuation of Summary Schedule of Prior Year Findings)

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
		3. <u>Insurance Coverage</u> . This issue has been resolved. The Sewer District is presently covered under the Police Jury's general liability coverage.
97-6	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 1997 findings.

<u>Component Unit</u>	<u>Auditor</u>
Waterworks 2 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 11 of 4/7	Broussard & Co CPAs
Waterworks 8 of 3/8	Broussard & Co CPAs
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Indigent Defender's Board 14 th & 38 th Judicial Districts	McElroy, Quirk & Burch, CPAs
14th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd., CPAs
Gravity Drainage 4	McElroy, Quirk & Burch, CPAs
Gravity Drainage 5	Mires & Company, CPAs
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs

(Continuation of Summary Schedule of Prior Year Findings)

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

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
97-7	<u>Section 8 Housing Assistance Payments - Review of Application, Lease, Eligibility, Etc.</u>	These issues have been addressed and substantially resolved. See our response to Item 97-1.
97-8	<u>Section 8 Housing Assistance Payments - Existence of Excess Amounts of Cash</u>	These issues are partially resolved and all issues will be fully resolved on a near term basis. See our response to Item 97-2.
97-9	<u>Timeliness of Audit Report</u>	This issue will be resolved by the timely completion and submission of the Parish's financial statements for the year ended December 31, 1998.
97-10	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 1997 findings.

<u>Component Unit</u>	<u>Auditor</u>
Community Center 2 Sulphur Parks West Calcasieu- Cameron Hospital	Gragson, Cassidy & Guillory, LLP Broussard & Co.

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

PRIMARY GOVERNMENT

97-11	<u>Section 8 Housing Assistance Payments - Review of Application, Lease, Eligibility, Etc.</u>	See response to Item 97-1.
97-12	<u>Section 8 Housing Assistance Payments - Existence of Excess Amounts of Cash</u>	See response to Item 97-2.

(Continuation of Summary Schedule of Prior Year Findings)

COMPONENT UNITS

97-13 Waterworks District No. 5 See response to Item 97-4.
of Ward 3

SECTION IV - COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
97-14	<u>Section 8 Housing Assistance</u> <u>Payments - Review of Application,</u> <u>Lease, Eligibility, Etc.</u>	See response to Item 97-1.
97-15	<u>Section 8 Housing Assistance</u> <u>Payments - Existence of Excess</u> <u>Amounts of Cash</u>	See response to Item 97-2.

(Continuation of Summary Schedule of Prior Year Findings)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS		
96-1 through 96-11		These findings have been resolved or have been incorporated in findings in 1997 and 1998.
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS		
96-12 through 96-13		These findings have been resolved or have been incorporated in findings in 1997 and 1998.
SECTION III MANAGEMENT LETTER		
96-14	Redistribution of Drug Policy	Resolved

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 1998

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
98-1	Section 8 Housing Assistance Payments - Conflict of Interest Documentation	Management is attempting to finalize new conflict of interest statements for Parish employees. These statements are expected to be fully executed by October 15, 1999. The Directors of Finance and Housing will coordinate their efforts on resolving this issue.
98-2	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	<p>The issues are being addressed currently and are partially resolved at this time with a near term estimate for full resolution.</p> <p>The fee accountant is presently corresponding with a HUD financial analyst in the Fort Worth office, receiving guidance on budget preparation procedures and guidelines. The 1999 budget is being amended to bring it into compliance. The amount due HUD has been reduced by \$243,129 in 1998 by offsetting amounts due the Housing Department for 1998 expenses incurred. The amount remaining due HUD of \$923,554 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 1999.</p>
98-3	Waterworks District No. 5 of Ward 3 Segregation of Duties	Management is and will continue to be actively involved in the day to day operations in order to provide oversight and review control. We will also continue to correspond with the grantor regarding the delayed financial statement reporting.
98-4	Sewer No. 8 of Ward 4, Billing, Collections and Rate Increase	<p>(1) <u>Billing and Collection Policies</u> These issues have been resolved in 1999. Upon receiving auditor's findings in 1997, the Police Jury staff reviewed the situation and recommended that the billing for the Sewer District No.8 of Ward 4 be performed by the Waterworks District No. 5 of Ward 3. The operations of the Waterworks District are currently under the supervision of Police Jury staff. In order for this transfer to be accomplished, the billing rate was changed from a variable rate based upon water usage, to a fixed rate of \$10.50 per month. The first billing by the Waterworks District for the sewer usage at this flat rate occurred in February, 1999.</p>

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
		All accounting procedures that have been formally written and established for use by the Waterworks District in their operations will apply when services are performed for the Sewer District.
		(2) The actions recommended under (1) above will address the problem of delays in the sewer collections and deposits.
		(3) The actions recommended under (1) above will address the problem of any implementation of new sewer rates.
98-5	Component Units Audited by Outside Auditors	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
98-6	Section 8 Housing Assistance Payments - Conflict of Interest Documentation	See Response to Finding 98-1.
98-7	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	See Response to Finding 98-2.
98-8	Component Units Audited by Outside Auditors	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS		
98-9	Section 8 Housing Assistance Payments - Conflict of Interest Documentation	See Response to Finding 98-1.
98-10	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	See Response to Finding 98-2.

(Continuation of Management's Corrective Action Plan)

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
98-11	Waterworks District No. 5 of Ward 3 Segregation of Duties	See Response to Finding 98-3.
98-12	Section 8 Housing Assistance Payments - Conflict of Interest Documentation	See Response to Finding 98-1.
98-13	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	See Response to Finding 98-2.

SECTION III MANAGEMENT LETTER

ML 98-1	Review of Stop Loss Coverages on Self Insured Activities	The Police Jury's Risk Management Department will coordinate with their consultant to establish a system to monitor claims paid by policy period to ensure that all specific claims in excess of \$25,000 and aggregate claims above \$160,000 are ultimately paid by the insurance company. This will be implemented for the year ending December 31, 1999.
ML 98-2	Review of Fixed Asset Inventories	The Finance Department will take more physical inventories on a surprise basis to reconcile the physical assets with the Finance Department's master fixed asset listing. This should increase the degree of compliance with the existing fixed asset internal control procedures. The above physical inventory procedures will be implemented beginning with the calendar year 1999 reporting.
ML 98-3	Form 1099 Reporting to Internal Revenue Service	This reporting will be reviewed to ensure a greater degree of accuracy beginning with the 1999 reporting period.
ML 98-4	Review of Budget Amendment Process	We will continue to monitor the budget process for these amendments to ensure that the proper amendments are made.

(Continuation of Management's Corrective Action Plan)

ML 98-5 Community Center (a) Due to health reasons, the District's bookkeeper
District 1 of 6- was not able to recall the financial activities that
Budget Process and transpired in 1998 along with the physical location
Board Member Activity of some of the budgeting and financial records. The
accounting was recapped and recorded on the financial
statements by the Police Jury in the latter part of
1998. Future budgeting and financial accountability
will be maintained by the Police Jury.

(b) We concur with the recommendation and will review
payments to ensure legal compliance.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 1998

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

The component units audited by Gus Schram & Company Ltd, CPAs (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports.

- * Calcasieu Parish Library Board
- Calcasieu Parish Sheriff
- Calcasieu Parish Clerk of Court
- Calcasieu Parish Tax Assessor
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- Calcasieu Parish District Attorney
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8

(Continuation of Schedule of Component Units)

- * Recreation District No. 1 of Ward 4
- Community Center and Playground District No. 4 of Ward 1
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Niblett's Bluff Park Commission
- Airport Authority for Airport District No.1
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Ward 3
- Waterworks District No. 8 of Wards 3 & 8
- Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- 14th Judicial District Indigent Transcript Fund
- 14th Judicial District Indigent Defender Board
- * 14th Judicial District Court Judicial Expense Fund
- * 14th Judicial District Child Support Fund (Separate Financial Statements Issued)

The following two component units had audits conducted in accordance with Office of Management and Budget Circular A-133 and, as such, reference to the respective information (federal funds, findings, etc.) is not presented in these reports:

Airport Authority for Airport District No. 1
Calcasieu Parish Sheriff

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 1998

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
Reliance National Insurance Commercial General Liability NSA1263007	1/31/98- 1/31/99	\$2,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 5,000 Fire Damage (Any one Fire) 25,000 Med Exp (Any one Person)
Reliance National Insurance Automobile Insurance NSA1263007	1/31/98- 1/31/99	\$1,000,000 Single Limit
Hanover American Insurance Excess Property Coverage - Jail RZO5547644-00	1/31/98- 1/31/99	\$14,990,000 Excess of Underlying \$1,000,000

The Police Jury has also obtained stop loss insurance coverages for its workers compensation, general liability and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items were discussed in further detail in Note IV-A to the financial statements.

Other insurance coverages include fidelity bond coverage on various employees.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 1998

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
Commercial Union Insurance General Liability MEK490136	\$5,222 3/13/98- 3/13/99	\$500,000 General Aggregate Commercial 500,000 Products Comp/Op 500,000 Each Occurrence
Commercial Union Insurance Automobile Insurance MEK490134	\$3,559 3/13/98- 3/13/99	\$100,000 Single Limit
Credit General Insurance Worker's Compensation SWC191288700	\$4,468 1/28/98- 1/28/99	\$100,000 Each Accident 500,000 Disease-Policy 100,000 Disease-Employee
Reliance Insurance Co. Fidelity Bond U6149534	\$ 573 3/13/97 - 3/13/02	\$ 50,000 Bond Amount

Section II:

There were 887 metered water customers at December 31, 1998.

There were 90 unmetered water customers at December 31, 1998. (Account number 05 series - on City of Lake Charles' water system)

Schedule 7

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section III:

Analysis of additions, replacements to the physical properties of the system:

Asset	12/31/97 Balance	Additions	12/31/98 Balance
Water Tank	\$ 368,621	\$ -0-	\$ 368,621
Vehicles	38,869	-0-	38,869
Building	80,316	-0-	80,316
Machinery & Equip.	38,953	13,513	52,466
Furn & Fixtures	15,804	523	16,327
Distrib System	1,081,638	343,510	1,425,148
Waterwells	115,187	-0-	115,187
Treatment Plant	<u>384,612</u>	<u>-0-</u>	<u>384,612</u>
Net Value	<u>\$2,124,000</u>	<u>\$357,546</u>	\$2,481,546
Accumulated Depreciation			(1,020,526)
Land			<u>24,000</u>
Net Cost			<u>\$1,485,020</u>

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer.

Water Rate Classification and Schedule:

Class I Residential

\$9.38 up to 2,000 gallons (minimum billing)
\$1.63 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$35.00 up to 10,000 gallons (minimum billing)
\$1.44 per 1,000 gallons or part thereof all over 10,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 1998:

Sinking Fund Requirement	\$ 33,348
Reserve Fund Requirement	32,514
Depreciation and Contingency Fund	43,290
Customer Deposits Reserve	28,729
Debt Service Cash	<u>27,208</u>
 Total Reserves	 <u>\$ 165,089</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$15,908) as of December 31, 1998:

1-30 <u>Days</u>	31-60 <u>Days</u>	61-90 <u>Days</u>	91-120 <u>Days</u>	Over 120 <u>Days</u>	<u>Total</u>
<u>\$35,339</u>	<u>\$5,606</u>	<u>\$1,179</u>	<u>\$(86)</u>	<u>\$(317)</u>	<u>\$41,721</u>

Section VII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which for various reasons is not presented on a comparative basis. Comparative information is available upon further request. An unqualified opinion was issued on the financial statement presentation for the previous year. The current year financial statements were not issued within ninety days due to the above reporting.