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THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



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Release Date

Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 1999

1015 Pithon Street • Lake Charles, LA 70601

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the fiscal year ended December 31, 1999

Prepared by:

Division of Finance

**Calcasieu Parish Police Jury
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 1999**

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COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
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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, 1998

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.



Cary Brubaker
President
Jeffrey L. Eason
Executive Director

PEOPLE OF CALCASIEU PARISH

Population 180,799 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 Dept.

- 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 Preparedness & Risk Management

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

Facility Management Dept.

- Building/Grounds Maintenance
- Building Leasing
- Creative Services

Office of Records Mgmt.

- Official Publications
- Board Monitoring

Office of Juvenile Justice Services

- Intake and Probation Services
- Detention Center
- Prevention, Intervention & Counseling Programs

ORGANIZATIONAL CHART

December, 1999

Calcasieu Parish Police Jury
 1015 Pithon Street, Lake Charles, LA 70601
 (337)437-3500
 www.cppj.net

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 1999

<u>Title</u>	<u>Name</u>
Police Jury President.....	David A. Abshire
Police Jury Vice President.....	Algie Breaux
Police Juror.....	Jerry Johnson
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 Jurors.....	Enos Derbonne
Police Juror.....	Sandra J. Treme
Police Juror.....	Larry Currie
Police Juror.....	Francis Andrepont
Police Juror.....	Dale Bayard
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers



INDEPENDENT AUDITORS' REPORT

Dr. Charles S. Mackey, D.D.S., 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, 1999, 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 1 (A). Those statements account for 80.75% of total assets, 79.81% of total revenues of governmental funds, and 99.02% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 1999, and for the year then ended. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with 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, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 23, 2000 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.

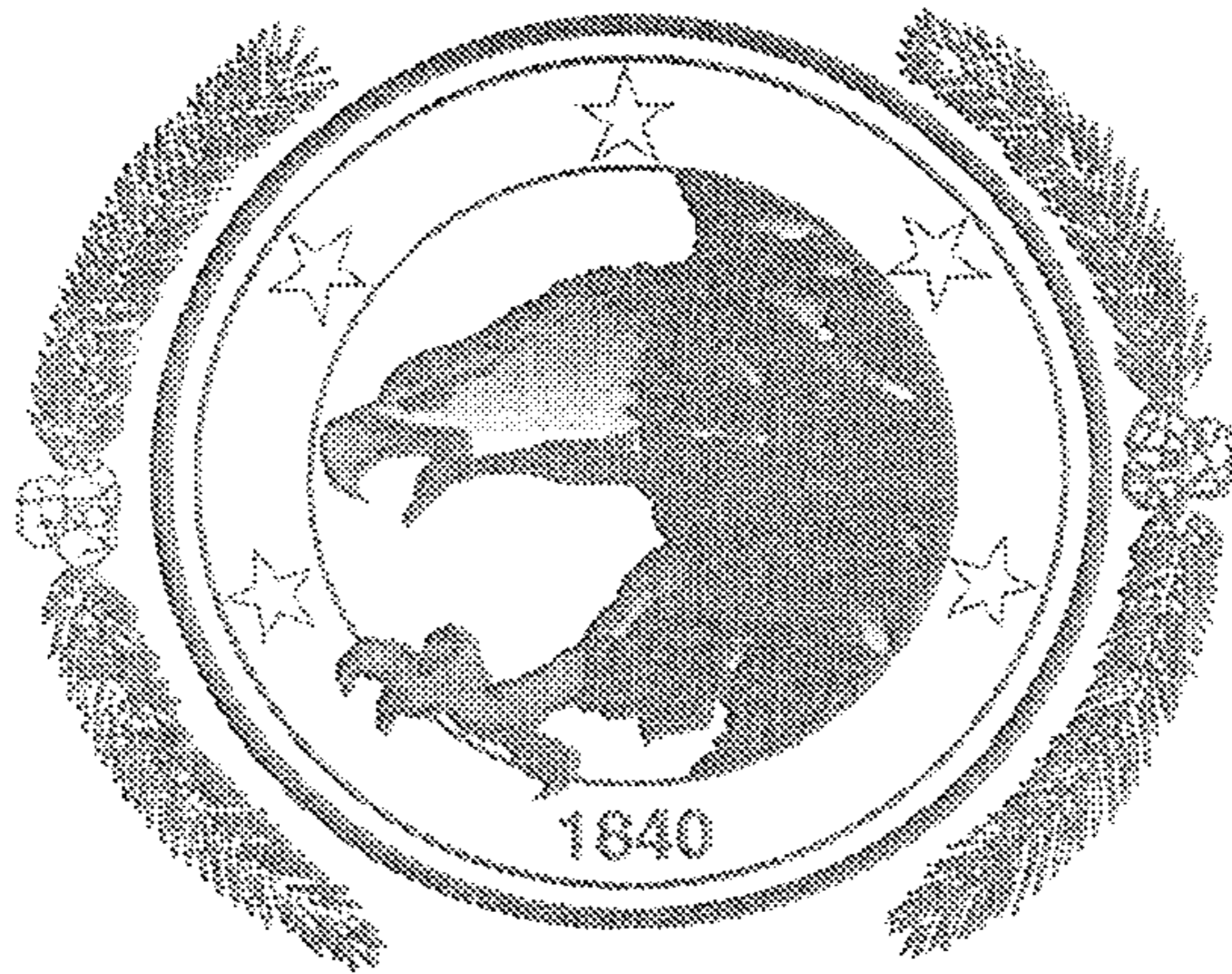
As disclosed in Note I (A), certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$273,198. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments 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, 1999 and the individual fund financial statements for the year ended December 31, 1998, 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, 1998 and 1999, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The supplementary information contained in the Statistical Section 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.

Ann Schram & Co., LPA

Lake Charles, Louisiana
June 23, 2000



CALCASIEU PARISH POLICE JURY

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

December 31, 1999

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	Component Units
	General	Special Revenue	Debt Service	Capital Projects	Internal Service Funds	Agency Funds	General Fixed Assets	Long-Term Debt	Primary Government (Memorandum only)				
									General	Primary Government (Memorandum only)			
Assets and other debits													
Assets:													
Cash and cash equivalents	\$ 341,856	2,560,439	322,794	141,334	129,388	15,808	-	-	-	3,511,619	-	41,311,938	
Investments	11,213,854	81,956,584	-	3,074,325	6,527,272	298,914	-	-	-	103,070,949	-	47,342,576	
Receivables (net of allowances for uncollectibles):													
Taxes	5,446,015	12,251,872	-	1,130,010	-	773,072	-	-	-	19,600,969	-	18,407,747	
Accounts	-	-	-	-	-	-	-	-	-	-	-	7,634,895	
Special assessments	124,987	-	269,329	-	-	-	-	-	-	394,316	-	86,629	
Other	-	-	-	-	-	-	-	-	-	-	-	2,496,766	
Mortgage loans	-	-	-	-	-	-	-	-	-	-	-	9,940,011	
Interest receivable	134,346	935,328	-	51,958	77,681	2,648	-	-	-	1,201,961	-	596,432	
Prepaid items	-	-	-	-	66,870	-	-	-	-	66,870	-	317,620	
Due from other governmental units	203,940	450,052	-	211,000	-	-	-	-	-	864,992	-	990,021	
Due from other funds	158,739	-	-	-	-	-	-	-	-	158,739	-	-	
Due from component units	85,658	10,126	-	-	-	-	-	-	-	95,784	-	-	
Due from primary government	-	-	-	-	-	-	-	-	-	-	-	591,436	
Advances to other funds	141,986	-	-	-	-	-	-	-	-	141,986	-	-	
Notes receivable	633,975	-	-	-	-	-	-	-	-	633,975	-	-	
Other receivables	112	735,794	-	-	-	103,206	-	-	-	839,112	-	-	
Deferred charges	-	45,000	-	-	-	-	-	-	-	45,000	-	18,770	
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	933,884	
Inventory	-	-	-	-	-	-	-	-	-	-	-	920,178	
Restricted assets:													
Cash and cash equivalents	-	-	39,067	64,029	-	-	-	-	-	103,096	-	5,448,771	
Other restricted assets	-	-	1,627,217	2,470,831	-	-	-	-	-	4,098,048	-	16,370,854	
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	-	-	-	-	-	-	82,369,914	82,369,914	-	165,512,420	
Other assets	-	-	-	-	-	-	-	-	-	-	-	23,183	
Other debits:													
Amount available in debt service funds	-	-	-	-	-	-	-	-	-	1,856,331	-	6,058,610	
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	-	-	10,372,980	-	21,039,679	
Total assets and other debits	\$ 18,485,468	98,945,195	2,258,407	7,143,487	6,801,211	1,193,648	82,369,914	12,229,311	229,426,641	229,426,641	21,039,679	346,042,420	

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	252,010	1,108,352	-	334,781	53,556	-	-	1,748,699	3,393,126
Payroll taxes		-	-	-	-	-	-	-	-	31,987
Accrued interest payable		-	-	-	-	-	-	-	-	843,357
Accrued liabilities		31,383	270,048	-	-	692	-	-	302,123	1,873,307
Deductions from ad valorem taxes										
receivable - retirement system		-	-	-	-	-	-	-	-	49,253
Due to other governmental units		-	964,588	-	-	-	1,193,648	-	2,158,236	4,526,575
Due to other funds		-	23,749	-	134,990	-	-	-	158,739	-
Due to primary government		-	-	-	-	-	-	-	-	85,658
Due to component units		-	864,123	16,260	-	-	-	-	880,383	-
Advances from other funds		-	-	141,986	-	-	-	-	141,986	-
Deferred revenues		5,631,571	10,749,386	243,830	-	-	-	-	16,624,787	8,870,193
Notes payable		-	-	-	-	-	-	-	-	839,089
Liability for self-insurance funds short-term		-	-	-	-	982,553	-	-	982,553	-
Liability for self-insurance funds long-term		-	-	-	-	976,516	-	-	976,516	-
Capital lease		-	-	-	-	-	-	-	-	865,113
Retainage payable		-	292,266	-	580,171	-	-	-	872,437	48,974
Enterprise zone rebate liability		-	524,423	-	-	-	-	-	524,423	-
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-	491,649
General obligation bonds payable		-	-	-	-	-	-	17,510	17,510	19,245,046
Revenue bonds payable		-	-	-	-	-	-	11,290,000	11,290,000	65,083,061
Special assessment debt		-	-	-	-	-	-	475,678	475,678	10,600
Compensated absences payable		-	-	-	-	-	-	446,123	446,123	799,993
Other liabilities		102,160	7,815	-	-	-	-	-	109,975	4,227,537
Total liabilities		6,017,124	14,804,750	402,076	1,049,942	2,013,317	1,193,648	12,229,311	37,710,168	111,284,518
Equity and other credits:										
Investment in general fixed assets		-	-	-	-	-	-	-	82,369,914	101,541,031
Contributed capital		-	-	-	-	1,098,026	-	-	1,098,026	22,128,977
Retained earnings:		-	-	-	-	-	-	-	-	7,871,194
Reserved		-	-	-	-	-	-	-	-	49,333,835
Unreserved		-	-	-	-	3,689,868	-	-	3,689,868	-
Fund balances:		-	-	-	-	-	-	-	-	7,848,331
Reserved for restricted purposes		-	-	-	-	-	-	-	-	6,088,708
Reserved for debt service		-	-	1,856,331	-	-	-	-	1,856,331	172,817
Reserved for prepaid items		-	-	-	-	-	-	-	-	-
Reserved for encumbrances		11,700	694,200	-	-	-	-	-	705,900	-
Reserved for advances		141,986	-	-	-	-	-	-	141,986	-
Reserved for notes receivable		433,975	-	-	-	-	-	-	433,975	-
Unreserved:		-	-	-	-	-	-	-	-	-
Designated for special purposes		-	19,497,464	-	-	-	-	-	19,497,464	8,119,441
Undesignated		11,880,683	63,948,781	-	6,093,545	-	-	-	81,923,009	31,653,568
Total equity and other credits		12,468,344	84,140,445	1,856,331	6,093,545	4,787,894	-	82,369,914	191,716,473	234,757,902
Total liabilities, equity and other credits		\$ 18,485,468	\$ 98,945,195	2,258,407	7,143,487	6,801,211	1,193,648	12,229,311	229,426,641	346,042,420

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, 1999

	Totals					Component Units
	General	Special Revenue	Debt Service	Capital Projects	Primary Government (Memorandum Only)	
Revenues:						
Taxes:						
Ad valorem	\$ 5,646,531	10,736,583	-	-	16,383,114	29,142,900
Sales	-	15,549,130	-	9,652,607	25,201,737	7,201,433
Other taxes, penalties and interest	279,840	16,833	-	-	296,673	130,601
Special assessments levied	46,903	-	153,244	53,741	253,888	31,217
Licenses and permits	-	1,199,641	-	-	1,199,641	53,335
Intergovernmental revenues	1,276,580	10,162,313	-	1,119,452	12,558,345	6,368,053
Charges for services	17,697	1,429,914	-	-	1,447,611	17,053,440
Fines and forfeitures	189,806	1,079,593	-	-	1,269,399	1,325,604
Interest received on assessments	9,468	-	56,890	-	66,358	8,852
Investment income	596,230	2,690,674	43,931	448,207	3,779,042	2,433,457
Gaming revenues	-	8,067,460	-	-	8,067,460	-
Sale of assets	1,819	85,089	-	-	86,908	-
Miscellaneous revenues	350,267	804,694	-	1,500	1,156,461	2,524,460
Total revenues	8,415,141	51,821,924	254,065	11,275,507	71,766,637	66,273,352
Expenditures						
Current:						
Legislative	319,452	-	-	-	319,452	-
Judicial	378,356	2,717,812	-	-	3,096,168	1,845,119
Elections	213,041	-	-	-	213,041	-
Finance and administrative	-	1,409,176	2,612	-	1,411,788	-
Other general government	2,381,328	73,801	-	-	2,455,129	9,820,501
Public safety	2,105,842	4,270,920	-	-	6,376,762	28,370,823
Public works	-	15,617,728	-	493,594	16,111,322	3,417,138

Health and welfare	39,543	6,303,340	-	13,869	6,356,752	34,834
Culture and recreation	-	457,142	-	-	457,142	8,703,078
Economic development and assistance	110,867	3,467,106	-	-	3,577,973	-
Capital outlay	89,093	7,084,759	-	14,918,345	22,092,197	8,015,689
Debt service:						
Principal retirement	4,119	-	3,835,314	-	3,839,433	4,248,272
Interest and fiscal charges	2,860	-	566,985	-	569,845	1,645,936
Other expenditures	155,926	102,469	-	3,004	261,399	-
Total expenditures	5,800,427	41,504,253	4,404,911	15,428,812	67,138,403	66,101,390
Excess (deficiency) of revenues over (under) expenditures	2,614,714	10,317,671	(4,150,846)	(4,153,305)	4,628,234	171,962
Other financing sources (uses):						
Operating transfers in	10,000	3,172,825	4,285,971	3,419,932	10,888,728	174,020
Operating transfers out	(1,495,391)	(5,184,704)	-	(4,285,971)	(10,966,066)	-
Operating transfers from component units	-	148,000	-	-	148,000	-
Operating transfers to component units	(188,952)	(2,307,395)	-	-	(2,496,347)	-
Operating transfer from primary government	-	-	-	-	-	2,496,347
Operating transfer to primary government	-	-	-	-	-	(148,000)
Proceeds of refunding bonds	-	-	-	-	-	9,365,000
Payment to refunded bond holders	-	-	-	-	-	(9,365,000)
Special assessment bond proceeds	-	-	-	89,543	89,543	-
Total other financing sources (uses)	(1,674,343)	(4,171,274)	4,285,971	(776,496)	(2,336,142)	2,522,367
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	940,371	6,146,397	135,125	(4,929,801)	2,292,092	2,694,329
Fund balance at beginning of year	11,527,973	77,977,216	1,721,206	11,023,346	102,249,741	51,188,536
Residual equity transfer	-	16,832	-	-	16,832	-
Fund balance at end of year	\$ 12,468,344	84,140,445	1,856,331	6,093,545	104,558,665	53,882,865

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

CALCASIEU PARISH POLICE JURY

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

Budget and Actual

General Fund, Special Revenue, and Debt Service Fund Types

For the fiscal year ended December 31, 1999

	General Fund			Special Revenue Funds			Debt Service Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:									
Taxes:									
Ad valorem	\$ 5,430,233	5,364,778	(65,455)	10,360,684	10,181,770	(178,914)	-	-	-
Sales	-	-	-	15,949,999	15,152,421	(797,578)	-	-	-
Other taxes, penalties and interest	265,000	279,840	14,840	45,000	16,833	(28,167)	-	-	-
Special assessments levied	-	46,903	46,903	-	-	-	-	-	-
Licenses and permits	-	-	-	1,227,400	1,199,641	(27,759)	-	-	-
Intergovernmental revenues	1,106,120	1,092,363	(13,757)	9,893,466	9,219,633	(673,833)	-	-	-
Charges for services	103,500	114,450	10,950	1,390,848	1,429,914	39,066	-	-	-
Fines and forfeitures	155,000	189,806	34,806	808,500	1,069,468	260,968	-	-	-
Interest received on assessments	-	9,468	9,468	-	-	-	-	-	-
Interest earned on investments	502,510	826,868	324,358	2,231,865	4,376,292	2,144,427	5,000	34,867	29,867
Gaming revenue	-	-	-	6,030,000	7,886,615	1,856,615	-	-	-
Sale of assets	-	1,819	1,819	-	85,089	85,089	-	-	-
Miscellaneous revenues	346,092	350,267	4,175	612,855	799,705	186,850	-	-	-
Total revenues	7,908,455	8,276,562	368,107	48,550,617	51,417,381	2,866,764	5,000	34,867	29,867
Expenditures									
Current:									
Legislative	364,537	316,863	47,674	-	-	-	-	-	-
Judicial	716,962	603,869	113,093	1,817,042	1,736,797	80,245	-	-	-
Elections	179,524	149,380	30,144	-	-	-	-	-	-
Finance and administrative	-	-	-	1,591,241	1,417,311	173,930	-	-	-
Other general government	2,381,419	2,218,528	162,891	5	2	3	-	-	-
Public safety	2,370,114	2,183,421	186,693	4,187,492	4,231,328	(43,836)	-	-	-

Public works	-	-	19,615,816	15,115,565	4,500,251	-	-
Health and welfare	25,000	40,808	7,851,871	6,286,508	1,565,363	-	-
Culture and recreation	-	-	509,288	455,692	53,596	-	-
Economic development and assistance	137,157	104,592	3,513,611	3,459,618	53,993	-	-
Capital outlay	150,000	94,007	16,401,800	6,944,532	9,457,268	-	-
Debt service:							
Principal retirement	5,315	5,315	-	-	-	3,770,000	-
Interest and fiscal charges	115	2,860	-	-	-	730,000	190,326
Other expenditures	177,838	155,521	140,380	139,322	1,058	-	-
Total expenditures	6,507,981	5,875,164	55,628,546	39,786,675	15,841,871	4,500,000	190,326
Excess (deficiency) of revenues over (under) expenditures	1,400,474	2,401,398	(7,077,929)	11,630,706	18,708,635	(4,495,000)	220,193
Other financing sources (uses):							
Operating transfers in	10,000	10,000	3,034,003	3,146,252	112,249	4,500,000	4,285,971
Operating transfers out	(1,416,553)	(1,495,391)	(7,340,152)	(5,158,131)	2,182,021	-	-
Operating transfers from component units	-	(404)	(125,000)	(102,000)	23,000	-	-
Operating transfers to component units	-	-	(1,842,247)	(2,057,395)	(215,148)	-	-
Total other financing sources (uses)	(1,406,553)	(1,485,795)	(6,273,396)	(4,171,274)	2,102,122	4,500,000	(214,029)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,079)	915,603	(13,351,325)	7,459,432	20,810,757	5,000	6,164
Fund balance at beginning of year	11,527,973	11,527,973	79,388,443	79,388,443	-	1,393,088	-
Residual equity transfer	-	-	-	16,832	16,832	-	-
Fund balance at end of year	\$ 11,521,894	12,443,576	66,037,118	86,864,707	20,827,589	1,398,088	6,164

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, 1999

	Internal Service Funds		Totals		Component Units
			Primary Government (Memorandum Only)		
Operating revenues:					
Charges for services	\$ -	-	-	-	39,522,289
Investment income	-	-	-	-	1,299,664
Mortgage loans interest income	-	-	-	-	1,031,483
Mortgage-backed securities interest income	-	-	-	-	476,263
Premiums	4,389,542	-	4,389,542	-	2,962,766
Gain on disposal of foreclosed assets	-	-	-	-	14,178
Miscellaneous revenues	-	-	-	-	1,938,776
Total operating revenues	4,389,542	-	4,389,542	-	47,245,419
Operating expenses:					
Personal services	-	-	-	-	19,413,478
Materials and supplies	-	-	-	-	2,464,827
Repairs and maintenance	-	-	-	-	1,001,372
General and administrative	466,430	-	466,430	-	10,559,986
Depreciation and amortization	-	-	-	-	3,793,681
Mortgage servicing fees	-	-	-	-	126,900
Mortgage insurance	-	-	-	-	12,933
Bond Interest	-	-	-	-	2,314,764
Provision for bad debt	-	-	-	-	3,810,143
Premium payments	1,523,068	-	1,523,068	-	1,744,692
Benefit payments	2,722,399	-	2,722,399	-	406,332
Other operating expenses	12,070	-	12,070	-	-
Total operating expenses	4,723,967	-	4,723,967	-	45,649,108

Operating income (loss)	<u>(334,425)</u>	<u>(334,425)</u>	<u>1,596,311</u>
Nonoperating revenues (expenses):			
Ad valorem taxes	-	-	1,084,717
Intergovernmental revenues	-	-	151,145
Investment income	237,886	237,886	883,091
Interest expense	-	-	(1,273,832)
Sale of scrap and assets	-	-	(373,588)
Miscellaneous revenue	-	-	521,204
Other expenses	<u>420</u>	<u>420</u>	<u>(1,573)</u>
Total nonoperating revenues (expenses)	<u>238,306</u>	<u>238,306</u>	<u>991,164</u>
Net income (loss) before operating transfers	(96,119)	(96,119)	2,587,475
Operating transfers:			
Operating transfers in	77,338	77,338	-
Operating transfers out	-	-	(174,020)
Operating transfers to component units	-	-	-
Total operating transfers	<u>77,338</u>	<u>77,338</u>	<u>(174,020)</u>
Net income (loss)	(18,781)	(18,781)	2,413,455
Amortization of contributed capital	-	-	<u>124,618</u>
Increase (decrease) in retained earnings	(18,781)	(18,781)	2,538,073
Retained earnings at beginning of year	<u>3,708,649</u>	<u>3,708,649</u>	<u>54,666,956</u>
Retained earnings at end of year	<u>\$ 3,689,868</u>	<u>3,689,868</u>	<u>57,205,029</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, 1999

	Internal Service Funds	Totals Primary Government (Memorandum Only)	Component Units
Cash flows from operating activities:			
Operating income (loss)	\$ (334,424)	(334,424)	1,596,311
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	-	-	3,793,681
Miscellaneous revenues	-	-	26,764
Provision for bad debt	-	-	(929,178)
(Gain) loss on disposal of foreclosed assets	-	-	(14,178)
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	-	-	1,495,588
(Increase) decrease in other assets	-	-	12,103
(Increase) decrease in other receivables	(24,457)	(24,457)	-
(Increase) decrease in inventory	-	-	(11,997)
(Increase) decrease in accrued interest receivable	-	-	168,839
(Increase) decrease in prepaid expense	(8,774)	(8,774)	(63,204)
(Increase) decrease in due from component units	1,100	1,100	-
(Increase) decrease in mortgage loans receivable	-	-	2,563,071
Increase (decrease) in customer deposits	-	-	(25,115)
Increase (decrease) in accounts payable and other accrued expenses	16,637	16,637	531,976
Increase (decrease) in due to other funds	(600,000)	(600,000)	-
Increase (decrease) in other liabilities	227	227	3,801
Increase (decrease) in due to primary government	-	-	(8,860)
Increase (decrease) in liability for self-insurance claims	813,609	813,609	-
Increase (decrease) in accrued compensation	-	-	(1,307)
Total adjustments	<u>198,342</u>	<u>198,342</u>	<u>7,541,984</u>
Net cash (used) provided by operating activities	(136,082)	(136,082)	9,138,295
Cash flows from investing activities:			
Purchase of investments	(8,614,027)	(8,614,027)	(29,984,494)
Proceeds from maturities of investments	8,398,645	8,398,645	40,455,948
Investment income	<u>238,306</u>	<u>238,306</u>	<u>1,751,807</u>
Net cash (used) provided in investing activities	22,924	22,924	12,223,261

Cash flows from capital and related financing activities:

Capital expenditures	-	(7,159,477)
Principal payments on bonds and certificates of indebtedness	-	(19,133,133)
Interest payments on bonds and certificates of indebtedness	-	(1,320,634)
Ad valorem taxes received	-	411,591
Bond proceeds	-	111,549
Principal payments under capital lease	-	(381,132)
Receipt of capital contribution	-	128,605
Proceeds from sale of assets	-	389,264
Proceeds from grant	-	48,543
Other transactions from capital related activities	-	(76,047)

Net cash flows (used) provided by capital and related financing activities (26,980,871)

Cash flows from noncapital activities:

Ad valorem taxes received	-	679,598
Intergovernmental revenues	-	96,041
Operating transfers in	77,338	-
Miscellaneous revenues	-	1,990
Transfers/advances for noncapital activities	-	(70,120)

Net cash flows (used) provided by noncapital activities 77,338 707,509

Net increase (decrease) in cash and cash equivalents (35,820) (4,911,806)

Cash and cash equivalents at beginning of year 165,208 20,829,649

Cash and cash equivalents at end of year 129,388 15,917,843

Cash and cash equivalents from Governmental Fund Types included in Combined Balance Sheet - 15,439,518

Adjusted cash and cash equivalents - All Fund Types \$ 129,388 129,388 31,357,361

Discretely Presented Component Units Supplementary Disclosure:

- (1) The Airport Authority contributed \$20,346 of land improvements and fixed assets as capital into the proprietary fund, while Waterworks District 5 of Ward 3 had contributed capital of \$44,685 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 \$15,403,348 are combined with the \$31,357,361 reported above for a total component unit cash and cash equivalents of \$46,760,709, of which \$5,448,771 is included in restricted cash and cash equivalents.
- (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$30,000; Waterworks District 8 of Wards 3 & 8, \$125,336; Waterworks District 4 of Ward 4, \$44,114; Waterworks District 11 of Wards 4 & 7, \$84,354; and Calcasieu Parish Public Trust Authority, \$2,507,780.

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, 1999

	Governmental Fund Types								
	Parish	Fire Protection District							
	No. 1 of Ward 1	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6		
Assets and other debits									
Assets:									
Cash and cash equivalents	\$ 150,954	31,523	16,926	37,529	49,884	3,195	34,799	13,735	58,022
Investments	2,789,028	125,527	21,071	1,187,435	266,877	319,743	36,162	43,730	196,659
Receivables (net of allowances for uncollectibles):									
Taxes	4,192,630	298,046	58,499	757,890	332,231	169,993	64,382	50,595	223,980
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	36,464	1,687	376	18,550	3,292	2,842	533	601	2,122
Prepaid items	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	25,000
Due from primary government	-	-	-	2,772	-	-	-	5,025	-
Deferred charge	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	9,414,094	1,538,164	549,209	943,627	1,327,968	237,998	762,137	241,899	2,555,275
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	1,815,617	73,400	-	137,836	25,000	-	62,421	-	113,300
Amount to be provided for retirement of general long-term debt	7,290,131	374,600	1,435	397,164	76	-	168,579	57,032	604,715
Total assets and other debits	\$ 25,688,918	2,442,947	647,516	3,482,803	2,005,328	733,771	1,129,013	412,617	3,779,073

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$ 62,810	8,501	4,892	5,743	8,648	1,025	1,651	25,945	21,962
Payroll taxes	-	-	-	-	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-	-	-	-
Accrued liabilities	42,958	3,335	268	314	3,659	-	-	-	670
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-
Due to primary government	794	-	-	-	-	-	-	-	-
Deferred revenues	4,260,068	316,052	59,337	791,629	337,283	171,713	66,289	50,838	226,164
Notes payable	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	57,032	-
Retainage payable	-	-	-	-	7,427	-	-	-	4,674
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-
General obligation bonds payable	8,965,000	448,000	-	535,000	25,000	-	231,000	-	718,000
Revenue bonds payable	-	-	-	-	-	-	-	-	-
Special assessment debt	-	-	-	-	-	-	-	-	-
Compensated absences payable	140,748	-	1,435	-	76	-	-	-	15
Other liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	13,472,378	775,888	65,932	1,332,686	382,093	172,738	298,940	133,815	971,485

Equity and other credits:									
Investment in general fixed assets	9,414,094	1,538,164	549,209	943,627	1,327,968	237,998	762,137	241,899	2,555,275
Contributed capital	-	-	-	-	-	-	-	-	-
Retained earnings:	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	-	-	-	-	-
Reserved for debt service	1,815,617	73,400	-	137,836	45,874	-	62,421	-	113,300
Reserved for prepaid items	-	-	-	-	-	-	-	-	-
Unreserved:	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Undesignated	986,829	55,495	32,375	1,068,654	249,393	323,035	5,515	36,903	139,013
Total equity and other credits	12,216,540	1,667,059	581,584	2,150,117	1,623,235	561,033	830,073	278,802	2,807,588
Total liabilities, equity and other credits	\$ 25,688,918	2,442,947	647,516	3,482,803	2,005,328	733,771	1,129,013	412,617	3,779,073

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 1,021,609	62,805	8,301	24,874	377,600	3,461,787	3,864	2,883	64,006
Investments	-	136,450	99,991	93,612	4,665,248	-	193,885	269,322	89,970
Receivables (net of allowances for uncollectibles):									
Taxes	299,724	260,353	213,229	104,494	1,652,702	1,734,225	236,089	173,831	234,741
Accounts	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Mortgage loans	-	-	-	-	-	-	-	-	-
Interest receivable	859	1,576	1,062	982	86,725	4,158	1,954	2,943	1,707
Prepaid items	-	-	-	-	-	19,170	-	-	-
Due from other governmental units	3,141	-	-	-	167,998	181,731	-	-	-
Due from primary government	-	267	-	-	393,470	95,559	14,562	-	-
Deferred charge	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Restricted assets:									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	1,596,547	833,882	457,726	158,469	11,382,408	1,461,843	362,815	324,878	318,312
Other assets	-	-	-	-	-	-	-	-	-
Other debits:									
Amount available in debt service funds	290,674	107,011	-	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	794,326	202,989	2,354	1,553	-	-	8,806	985	24,486
Total assets and other debits	\$ 4,006,880	1,605,333	782,663	383,984	18,726,151	6,958,473	821,975	774,842	733,222

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$ 32,920	2,447	1,801	921	20,884	176,519	19,982	1,024	4,710	
Payroll taxes	669	-	-	-	-	1,166	-	-	-	
Accrued interest payable	-	-	-	-	-	-	-	-	-	
Accrued liabilities	-	361	2,406	1,068	209,910	17,341	2,683	1,143	1,561	
Deductions from ad valorem taxes receivable - retirement system	9,686	-	-	-	-	23,254	-	-	-	
Due to other governmental units	-	-	-	-	-	-	-	-	-	
Due to primary government	-	-	-	-	-	-	107	-	-	
Deferred revenues	-	262,383	226,132	105,990	26,809	-	237,804	175,801	236,726	
Notes payable	-	-	-	-	-	-	-	-	-	
Capital lease	-	-	-	-	-	-	-	-	23,222	
Retainage payable	-	-	9,881	-	-	-	11,258	-	-	
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-	
General obligation bonds payable	1,085,000	310,000	-	-	-	-	-	-	-	
Revenue bonds payable	-	-	-	-	-	-	-	-	-	
Special assessment debt	-	-	-	-	-	-	-	-	-	
Compensated absences payable	-	-	2,354	1,553	-	1,763	8,806	985	1,264	
Other liabilities	-	-	-	-	-	-	-	-	-	
Total liabilities	1,128,275	575,191	242,574	109,532	257,603	220,043	280,640	178,953	267,483	
Equity and other credits:										
Investment in general fixed assets	1,596,547	833,882	457,726	158,469	11,165,808	1,461,843	362,815	324,878	318,312	
Contributed capital	-	-	-	-	216,600	-	-	-	-	
Retained earnings:										
Reserved	-	-	-	-	-	-	-	-	-	
Unreserved	-	-	-	-	-	-	-	-	-	
Fund balances:										
Reserved for restricted purposes	629,165	-	33,057	-	-	546,424	-	-	-	
Reserved for debt service	290,675	107,011	-	-	-	-	-	-	-	
Reserved for prepaid items	-	-	-	-	-	19,170	-	-	-	
Unreserved:										
Designated	-	-	-	-	7,086,140	-	-	-	-	
Undesignated	362,218	89,249	49,306	115,983	-	4,710,993	178,520	271,011	147,427	
Total equity and other credits	2,878,605	1,030,142	540,089	274,452	18,468,548	6,738,430	541,335	595,889	465,739	
Total liabilities, equity and other credits	\$ 4,006,880	1,605,333	782,663	383,984	18,726,151	6,958,473	821,975	774,842	733,222	

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1999

Assets and other debits	Governmental Fund Types									
	Calcasieu Parish		Recreation District		Community Center and Playground District					
	No. 1 of Ward 3	No. 1 of Ward 4	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		
Cash and cash equivalents	11,727	12,325	14,565	73,384	59	1,865,940	4,047	67,229		
Investments	3,673	1,004,255	-	-	-	-	-	97,570		
Receivables (net of allowances for uncollectibles):										
Taxes	-	1,097,200	-	107,805	-	3,653,933	-	81,178		
Accounts	-	-	-	-	-	-	-	-		
Special assessments	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		
Mortgage loans	-	-	-	-	-	-	-	-		
Interest receivable	151	12,743	-	-	-	5,484	-	1,395		
Prepaid items	-	-	-	-	-	-	-	-		
Due from other governmental units	-	-	-	-	-	78,453	-	-		
Due from primary government	17,560	45,576	-	-	385	-	-	-		
Deferred charge	-	-	-	-	-	-	-	-		
Deferred financing costs	-	-	-	-	-	-	-	-		
Inventory	-	-	-	-	-	38,721	-	-		
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-		
Other restricted assets	-	-	-	-	-	-	-	-		
Fixed assets (net, where applicable, of accumulated depreciation)	154,660	5,376,974	-	1,046,999	50,469	21,524,408	50,383	534,723		
Other assets	-	-	-	-	-	-	-	-		
Other debits:										
Amount available in debt service funds	-	-	-	-	-	1,126,552	-	-		
Amount to be provided for retirement of general long-term debt	600,204	7,590	-	-	-	1,818,448	-	-		
Total assets and other debits	4,199,914	187,771	7,556,663	14,565	1,228,188	50,913	30,111,939	54,430	782,095	

Liabilities and fund balances										
Liabilities:		\$								
Accounts payable		6,253	-	12,010	-	7,804	385	5,415	15	5,967
Payroll taxes		-	-	-	-	-	-	-	-	-
Accrued interest payable		-	-	-	-	-	-	-	-	-
Accrued liabilities		11,354	-	10,731	-	-	-	148,490	-	-
Deductions from ad valorem taxes receivable - retirement system		-	-	-	-	-	-	-	-	-
Due to other governmental units		-	-	-	-	-	-	-	-	-
Due to primary government		-	-	67	-	-	-	-	-	-
Deferred revenues		-	-	1,099,525	-	-	-	26,151	-	81,881
Notes payable		-	-	-	-	-	-	-	-	-
Capital lease		237,473	-	-	-	-	-	-	-	-
Retainage payable		-	-	15,734	-	-	-	-	-	-
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-	-
General obligation bonds payable		-	-	-	-	-	-	2,945,000	-	-
Revenue bonds payable		370,000	-	-	-	-	-	-	-	-
Special assessment debt		-	-	-	-	-	-	-	-	-
Compensated absences payable		7,402	-	7,590	-	-	-	-	-	-
Other liabilities		-	-	-	-	-	-	-	-	-
Total liabilities		632,482	-	1,145,657	-	7,804	385	3,125,056	15	87,848

Equity and other credits:										
Investment in general fixed assets		2,165,834	154,660	5,376,974	-	1,046,999	50,469	21,524,408	50,383	534,723
Contributed capital		-	-	-	-	-	-	-	-	-
Retained earnings:										
Reserved		-	-	-	-	-	-	-	-	-
Unreserved		-	-	-	-	-	-	-	-	-
Fund balances:										
Reserved for restricted purposes		6,100	-	-	-	-	-	38,721	-	-
Reserved for debt service		14,671	-	-	-	-	-	1,126,552	-	-
Reserved for prepaid items		-	-	-	-	-	-	-	-	-
Unreserved:										
Designated		-	-	-	-	-	-	-	-	-
Undesignated		1,380,827	33,111	1,034,032	14,565	173,385	59	4,297,202	4,032	159,524
Total equity and other credits		3,567,432	187,771	6,411,006	14,565	1,220,384	50,528	26,986,883	54,415	694,247
Total liabilities, equity and other credits		\$ 4,199,914	187,771	7,556,663	14,565	1,228,188	50,913	30,111,939	54,430	782,095

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 65,167	147,285	20,486,192	5,079,643	24,244	847,894	283,469	5,529		
Investments	-	-	3,306,843	1,715,735	-	1,154,302	-	-		
Receivables (net of allowances for uncollectibles):										
Taxes	199,832	109,128	638,328	-	969,304	-	-	-		
Accounts	-	-	-	94,892	-	-	-	-		
Special assessments	-	-	-	-	-	-	-	-		
Other	-	-	1,893,025	-	-	7,386	67,235	-		
Mortgage loans	-	-	-	-	-	-	-	-		
Interest receivable	-	-	-	-	-	15,637	-	-		
Prepaid items	-	-	-	-	-	-	-	-		
Due from other governmental units	4,633	6,950	359,407	-	49,796	84,906	-	-		
Due from primary government	-	-	-	-	-	-	-	-		
Deferred charge	-	-	-	-	-	-	-	-		
Deferred financing costs	-	-	-	-	-	-	-	-		
Inventory	-	-	255,954	-	-	-	-	-		
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	761,754	344,864	-		
Other restricted assets	-	-	-	-	-	-	-	-		
Fixed assets (net, where applicable, of accumulated depreciation)	867,499	822,941	32,453,150	1,065,388	98,602	792,703	144,352	-		
Other assets	-	-	-	-	-	-	-	-		
Other debits:										
Amount available in debt service funds	-	-	1,943,136	-	-	-	-	-		
Amount to be provided for retirement of general long-term debt	55,507	-	7,964,724	42,500	-	-	1,000	-		
Total assets and other debits	\$ 1,192,638	1,086,304	69,300,759	7,998,158	1,141,946	3,664,582	840,920	5,529		

Liabilities and fund balances									
Liabilities:									
Accounts payable	\$	2,222	3,312	\$77,108	16,000	13,651	29,440	3,607	-
Payroll taxes		1,127	-	-	-	-	-	1,138	-
Accrued interest payable		-	-	-	-	22,807	-	-	-
Accrued liabilities		-	3,084	-	-	-	-	-	-
Deductions from ad valorem taxes receivable - retirement system		6,530	-	-	-	-	-	-	-
Due to other governmental units		-	-	3,376,358	-	-	-	-	-
Due to primary government		-	-	-	-	-	-	-	-
Deferred revenues		-	-	-	-	-	-	-	-
Notes payable		55,507	-	-	-	675,000	-	-	-
Capital lease		-	-	-	-	-	-	-	-
Retainage payable		-	-	-	-	-	-	-	-
Liabilities payable from restricted assets		-	-	-	-	-	-	-	-
General obligation bonds payable		-	-	-	-	-	-	-	-
Revenue bonds payable		-	-	9,365,000	-	-	-	-	-
Special assessment debt		-	-	-	-	-	-	-	-
Compensated absences payable		-	-	542,860	42,500	-	-	38,803	-
Other liabilities		-	-	-	3,914,383	-	259,865	2,764	-
Total liabilities		65,386	6,396	13,861,326	3,972,883	711,458	289,305	46,312	-
Equity and other credits:									
Investment in general fixed assets		867,499	822,941	32,430,704	1,065,388	98,602	792,703	144,352	-
Contributed capital		-	-	1,000,000	-	-	-	-	-
Retained earnings:		-	-	-	-	-	-	-	-
Reserved		-	-	-	-	-	-	-	-
Unreserved		-	-	4,294,136	-	-	-	-	-
Fund balances:		-	-	-	-	-	-	-	-
Reserved for restricted purposes		-	-	6,250,000	-	-	-	344,864	-
Reserved for debt service		-	-	1,943,136	-	-	-	-	-
Reserved for prepaid items		-	-	-	-	-	-	-	-
Unreserved:		-	-	-	-	-	-	-	-
Designated		-	-	-	-	-	761,754	271,547	-
Undesignated		259,753	256,967	9,521,457	2,959,887	331,886	1,820,820	33,845	5,529
Total equity and other credits		1,127,252	1,079,908	55,439,433	4,025,275	430,488	3,375,277	794,608	5,529
Total liabilities, equity and other credits	\$	1,192,638	1,086,304	69,300,759	7,998,158	1,141,946	3,664,582	840,920	5,529

(continued)

CALCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1999

	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
Assets and other debits								
Assets:								
Cash and cash equivalents	\$ 50,070	186,678	16,282	66,028	81,063	376,965	28,692	27,243
Investments	332,989	-	-	-	278,032	459,090	-	-
Receivables (net of allowances for uncollectibles):								
Taxes	-	-	-	-	94,142	8,612	-	-
Accounts	-	1,414	-	192,701	60,774	50,317	13,135	28,008
Special assessments	-	-	14,966	-	71,663	-	-	-
Other	466	-	-	-	287	14,234	-	-
Mortgage loans	-	-	-	-	-	-	-	-
Interest receivable	11,429	-	-	6,305	4,509	1,327	29	2,786
Prepaid items	153,647	-	-	16,613	2,074	9,125	4,273	-
Due from other governmental units	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	16,260	-	-	-
Deferred charge	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	88,707	-	126,577	-	-
Inventory	-	-	-	33,412	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	1,958,316	57,063	398,235	5,650	268,063
Other restricted assets	-	-	-	-	119,526	170,820	-	-
Fixed assets (net, where applicable, of accumulated depreciation)	163,741	-	-	5,164,749	1,412,409	2,968,804	581,162	852,921
Other assets	-	-	-	-	4,373	150	-	-
Other debits:								
Amount available in debt service funds	-	-	10,600	-	-	310,508	-	-
Amount to be provided for retirement of general long-term debt	18,867	-	-	-	-	(160,508)	-	-
Total assets and other debits	\$ 731,209	188,092	41,848	7,526,831	2,202,175	4,734,256	632,941	1,179,021

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	11,332	-	-	19,276	23,037	6,116	755	2,094	-
Payroll taxes	-	-	-	4,639	-	-	4,447	655	2,589	-
Accrued interest payable	-	-	-	48,983	-	-	-	25,986	-	-
Accrued liabilities	-	-	-	-	-	2,899	8,938	1,638	3,455	-
Deductions from ad valorem taxes receivable - retirement system	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	1,106,008	-	18,047	-	-	-	-
Due to primary government	-	-	-	-	-	84,690	-	-	-	-
Deferred revenues	-	-	11,425	-	-	65,809	-	-	-	-
Notes payable	-	-	-	-	-	-	-	-	-	-
Capital lease	18,867	-	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	98,390	44,027	44,027	98,422	5,650	72,147	-
General obligation bonds payable	-	-	-	425,000	80,046	80,046	150,000	-	-	-
Revenue bonds payable	-	-	-	2,435,000	284,007	284,007	2,286,895	355,000	748,198	-
Special assessment debt	-	-	10,600	-	-	-	-	-	-	-
Compensated absences payable	-	-	-	-	1,839	1,839	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
Total liabilities	\$	30,199	22,025	4,137,296	604,401	2,554,818	389,684	828,483	-	-
Equity and other credits:										
Investment in general fixed assets	163,741	-	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,462,434	1,031,367	-	228,673	-	-
Retained earnings:	-	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	1,900,812	112,206	417,255	-	62,718	-	-
Unreserved	-	-	-	1,488,723	85,710	420,308	14,584	287,820	-	-
Fund balances:	-	-	-	-	-	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	-	-	-	-	-	-
Reserved for debt service	-	-	19,823	-	-	310,508	-	-	-	-
Reserved for prepaid items	153,647	-	-	-	-	-	-	-	-	-
Unreserved:	-	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-	-
Undesignated	383,622	188,092	-	-	(62,576)	-	-	-	-	-
Total equity and other credits	\$	701,010	19,823	3,389,535	1,597,774	2,179,438	243,257	350,538	-	-
Total liabilities, equity and other credits	\$	731,209	41,848	7,526,831	2,202,175	4,734,256	632,941	1,179,021	-	-

(continued)

CAJCASIEU PARISH POLICE JURY

Combining Balance Sheet - Component Units

December 31, 1999

	Proprietary Fund Types										Totals (Memorandum Only)
	Waterworks District		Calcasieu Parish		Sewer		Airport Authority		West Calcasieu		
	No. 9 of Ward 4	No. 11 of Ward 4 & 7	No. 7 of Ward 6 & 4	Public Trust Authority	District 11 of Ward 3	District 8 of Ward 4	District 1	Authority	Cameron Hospital		
Assets and other debits											
Assets:											
Cash and cash equivalents	\$ 298,897	111,296	117,661	1,360,963	62,912	24,212	1,101,269	2,871,815			41,311,938
Investments	846,890	44,955	-	26,098,715	68,565	-	-	108,109			47,342,576
Receivables (net of allowances for uncollectibles):											
Taxes	101,109	-	-	-	-	-	289,542	-			18,407,747
Accounts	82,916	40,632	30,200	12,040	-	4,623	68,328	6,954,915			7,634,895
Special assessments	-	-	-	-	-	-	-	-			86,629
Other	46,577	16,200	-	-	2,133	-	-	449,223			2,496,766
Mortgage loans	-	-	-	9,940,011	-	-	-	-			9,940,011
Interest receivable	606	-	240	156,910	1,082	-	-	193,201			596,432
Prepaid items	1,734	1,646	8,010	-	903	-	8,768	91,657			317,620
Due from other governmental units	-	-	-	-	18,047	1,249	8,710	-			990,021
Due from primary government	-	-	-	-	-	-	-	-			591,436
Deferred charge	-	18,770	-	-	-	-	-	-			18,770
Deferred financing costs	-	-	125,476	515,434	-	-	-	77,690			933,884
Inventory	11,445	2,464	-	-	-	-	-	578,182			920,178
Restricted assets:											
Cash and cash equivalents	841,047	215,797	411,744	-	1,721	-	-	184,517			5,448,771
Other restricted assets	1,607,392	28,480	-	-	126,938	-	-	14,317,698			16,370,854
Fixed assets (net, where applicable, of accumulated depreciation)	6,281,024	3,017,217	2,486,064	1,476	4,564,183	484,157	9,680,220	26,237,957			165,512,420
Other assets	-	-	8,000	-	-	-	-	10,660			23,183
Other debits:											
Amount available in debt service funds	-	-	-	-	-	-	-	-			6,058,610
Amount to be provided for retirement of general long-term debt	-	762,116	-	-	-	-	-	-			21,039,679
Total assets and other debits	\$ 10,119,637	4,287,457	3,187,395	38,085,549	4,846,484	514,241	11,156,837	52,075,624			346,042,420

Liabilities and fund balances										
Liabilities:										
Accounts payable	\$	56,350	51,613	5,344	27,837	6,559	-	42,264	2,054,975	3,393,126
Payroll taxes		5,110	4,968	5,479	-	-	-	-	-	31,987
Accrued interest payable		-	1,644	-	668,037	-	-	-	75,900	843,357
Accrued liabilities		4,874	7,177	8,622	-	273	-	28,311	1,345,784	1,873,307
Deductions from ad valorem taxes										
receivable - retirement system		-	-	-	-	-	-	9,783	-	49,253
Due to other governmental units		26,162	-	-	-	-	-	-	-	4,526,575
Due to primary government		-	-	-	-	-	-	-	-	85,658
Deferred revenues		-	-	-	-	-	-	-	34,384	8,870,193
Notes payable		-	-	-	-	-	-	-	108,582	839,089
Capital lease		-	-	-	-	-	-	-	528,519	865,113
Retainage payable		-	-	-	-	-	-	-	-	48,974
Liabilities payable from restricted assets		31,446	52,750	88,817	-	-	-	-	-	491,649
General obligation bonds payable		1,925,000	790,000	233,000	-	380,000	-	-	-	19,245,046
Revenue bonds payable		4,606,100	1,310,301	930,000	33,394,560	-	-	-	8,998,000	65,083,061
Special assessment debt		-	-	-	-	-	-	-	-	10,600
Compensated absences payable		-	-	-	-	-	-	-	-	799,993
Other liabilities		-	-	-	-	-	-	4,000	46,525	4,227,537
Total liabilities		<u>6,655,042</u>	<u>2,218,453</u>	<u>1,271,262</u>	<u>34,090,434</u>	<u>386,832</u>	<u>-</u>	<u>84,358</u>	<u>13,192,669</u>	<u>111,284,518</u>
Equity and other credits:										
Investment in general fixed assets		-	-	-	-	-	-	-	-	101,541,031
Contributed capital		-	1,620,270	701,870	-	4,807,141	493,758	10,566,864	-	22,128,977
Retained earnings:										
Reserved		2,221,993	150,924	65,830	2,939,456	-	-	-	-	7,871,194
Unreserved		1,242,602	269,926	1,148,433	1,055,659	(347,489)	20,483	469,985	38,882,955	49,333,835
Fund balances:										
Reserved for restricted purposes		-	-	-	-	-	-	-	-	7,848,331
Reserved for debt service		-	27,884	-	-	-	-	-	-	6,088,708
Reserved for prepaid items		-	-	-	-	-	-	-	-	172,817
Unreserved:										
Designated		-	-	-	-	-	-	-	-	8,119,441
Undesignated		-	-	-	-	-	-	35,630	-	31,653,568
Total equity and other credits		<u>3,464,595</u>	<u>2,069,004</u>	<u>1,916,133</u>	<u>3,995,115</u>	<u>4,459,652</u>	<u>514,241</u>	<u>11,072,479</u>	<u>38,882,955</u>	<u>234,757,902</u>
Total liabilities, equity and other credits	\$	<u>10,119,637</u>	<u>4,287,457</u>	<u>3,187,395</u>	<u>38,085,549</u>	<u>4,846,484</u>	<u>514,241</u>	<u>11,156,837</u>	<u>52,075,624</u>	<u>346,042,420</u>

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

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

Parish	Fire Protection District						No. 1 of Ward 6		
	No. 1 of Ward 1	No. 2 of Ward 3	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5			
Revenues:									
Taxes:									
Ad valorem	\$ 4,317,381	296,829	61,773	791,303	416,438	190,762	66,507	51,033	229,626
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	24,492	4,049	35,800	15,222	13,459	5,997	5,388	11,353
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	190,288	74,724	70,769	61,506	111,614	33,207	24,151	26,531	91,997
Charges for services	40,471	-	-	-	-	273	-	-	125,548
Fines and forfeitures	66,846	-	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Investment income	197,759	11,756	2,853	64,638	18,252	13,574	4,255	3,588	12,147
Miscellaneous revenues	33,748	10,619	-	6	7	150	-	1,560	1,317
Total revenues	4,846,493	418,420	139,444	953,253	561,533	251,425	100,910	88,100	471,988
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	-	379,402	116,853	734,609	336,232	195,793	55,934	104,572	256,938
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	3,949,802	-	-	-	-	-	-	-	-
Capital outlay	28,233	3,195	15,330	-	81,563	30,547	-	-	82,582
Debt service:									
Principal retirement	740,000	45,000	-	65,000	180,000	-	24,000	-	85,000
Interest and fiscal charges	494,811	28,013	-	30,731	5,810	-	14,557	-	44,403

Total expenditures	<u>5,212,846</u>	<u>455,610</u>	<u>132,183</u>	<u>830,340</u>	<u>603,605</u>	<u>226,340</u>	<u>94,491</u>	<u>104,572</u>	<u>468,923</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(366,353)</u>	<u>(37,190)</u>	<u>7,261</u>	<u>122,913</u>	<u>(42,072)</u>	<u>25,085</u>	<u>6,419</u>	<u>(16,472)</u>	<u>3,065</u>
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	293,767	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>293,767</u>	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(72,586)</u>	<u>(37,190)</u>	<u>7,261</u>	<u>122,913</u>	<u>(42,072)</u>	<u>25,085</u>	<u>6,419</u>	<u>(16,472)</u>	<u>3,065</u>
Fund balance at beginning of year	<u>2,875,032</u>	<u>166,085</u>	<u>25,114</u>	<u>1,083,577</u>	<u>337,339</u>	<u>297,950</u>	<u>61,517</u>	<u>53,375</u>	<u>249,248</u>
Fund balance at end of year	<u>\$ 2,802,446</u>	<u>128,895</u>	<u>32,375</u>	<u>1,206,490</u>	<u>295,267</u>	<u>323,035</u>	<u>67,936</u>	<u>36,903</u>	<u>252,313</u>

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	Fire Protection District				Gravity Drainage District				
	No. 1 of	No. 2 of	No. 8 of	No. 9 of	No. 4 of	No. 5 of	No. 6 of	No. 2 of	No. 7 of
	Ward 7	Ward 8	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5 & 6	Ward 7	Ward 8
Revenues:									
Taxes:									
Ad valorem	\$ 305,910	253,818	165,117	110,285	1,711,214	1,700,988	234,211	175,444	222,002
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	6,076	8,765	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	8,140	45,449	150,813	39,061	1,192,713	72,037	110,028	61,982	36,955
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest earned on assessments	-	-	-	-	-	-	-	-	-
Investment income	51,974	13,299	9,879	6,293	318,086	150,935	11,602	11,002	10,463
Miscellaneous revenues	-	522	5,933	-	1,264	5,686	-	-	-
Total revenues	372,100	321,853	331,742	155,639	3,223,277	1,929,646	355,841	248,428	269,420
Expenditures									
Current:									
Judicial	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	133,222	144,868	-	-	-	-	-	-	-
Public works	-	-	454,521	98,056	1,078,586	990,523	353,181	192,803	249,468
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	501,071	-	-	31,233	1,554,343	1,015,233	-	-	-
Debt service:									
Principal retirement	40,000	135,000	-	-	-	-	-	-	-
Interest and fiscal charges	53,223	26,259	-	-	-	-	-	-	-

Total expenditures	727,516	306,127	454,521	129,289	2,632,929	2,005,756	353,181	192,803	249,468
Excess (deficiency) of revenues over (under) expenditures	(355,416)	15,726	(122,779)	26,350	590,348	(76,110)	2,660	55,625	19,952
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(355,416)	15,726	(122,779)	26,350	590,348	(76,110)	2,660	55,625	19,952
Fund balance at beginning of year	1,637,474	180,534	205,142	89,633	6,495,792	5,352,697	175,860	215,386	127,475
Fund balance at end of year	\$ 1,282,058	196,260	82,363	115,983	7,086,140	5,276,587	178,520	271,011	147,427

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	Calcasieu Parish Communications District	Recreation District			Community Center and Playground District				
		No. 1 of Ward 3	No. 1 of Ward 4	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	
Revenues:									
Taxes:									
Ad valorem	\$ -	-	1,222,049	-	97,820	-	3,564,847	-	-
Sales	-	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	113,455	69,376	-	198,670	28,685	78,453	35,909	-
Charges for services	1,351,351	-	55,412	-	-	-	1,000,812	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Investment income	41,022	1,721	59,312	874	1,387	45	171,115	415	-
Miscellaneous revenues	1,063	5,000	2,844	-	2,709	-	45,978	266	-
Total revenues	1,393,436	120,176	1,408,993	874	300,586	28,730	4,861,205	36,590	-

Expenditures

Current:									
Judicial	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	1,081,003	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	17,460	912,139	4	86,427	-	3,277,400	26,644	-
Capital outlay	11,881	81,297	272,344	-	206,616	28,922	-	10,929	-
Debt service:									
Principal retirement	80,000	-	-	-	-	-	865,000	-	-
Interest and fiscal charges	21,013	-	-	-	-	-	202,548	-	-

Total expenditures	<u>1,193,897</u>	<u>98,757</u>	<u>1,184,483</u>	<u>4</u>	<u>293,043</u>	<u>28,922</u>	<u>4,344,948</u>	<u>37,573</u>
Excess (deficiency) of revenues over (under) expenditures	<u>199,539</u>	<u>21,419</u>	<u>224,510</u>	<u>870</u>	<u>7,543</u>	<u>(192)</u>	<u>516,257</u>	<u>(983)</u>
Other financing sources (uses):								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	-	-	-	-	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>199,539</u>	<u>21,419</u>	<u>224,510</u>	<u>870</u>	<u>7,543</u>	<u>(192)</u>	<u>516,257</u>	<u>(983)</u>
Fund balance at beginning of year	<u>1,202,059</u>	<u>11,692</u>	<u>809,522</u>	<u>13,695</u>	<u>165,842</u>	<u>251</u>	<u>4,946,218</u>	<u>5,015</u>
Fund balance at end of year	<u>\$ 1,401,598</u>	<u>33,111</u>	<u>1,034,032</u>	<u>14,565</u>	<u>173,385</u>	<u>59</u>	<u>5,462,475</u>	<u>4,032</u>

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	Community Center 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
	No. 1 of Ward 6	No. 3 of Ward 7							
Revenues:									
Taxes:									
Ad valorem	\$ 75,809	206,149	106,673	11,289,900	-	1,070,040	-	-	-
Sales	-	-	-	7,201,433	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	53,335	-	-	-	-
Intergovernmental revenues	25,810	35,450	6,950	2,169,347	-	74,694	986,030	138,271	-
Charges for services	6,230	13,146	76,834	9,481,151	3,828,424	40,483	327,794	5,054	907,402
Fines and forfeitures	-	-	-	-	-	-	296,882	-	-
Interest received on assessments	-	-	-	-	-	-	-	-	-
Investment income	7,551	5,227	6,085	731,871	278,985	12,258	159,413	17,157	-
Miscellaneous revenues	-	10,973	4,116	1,806,625	-	1,000	583,074	-	-
Total revenues	115,400	270,945	200,658	32,680,327	4,160,744	1,198,475	2,353,193	1,067,884	

Expenditures

Current:									
Judicial	-	-	-	-	-	-	-	1,086,180	-
Other general government	-	-	-	600,182	3,745,983	1,183,864	4,280,995	-	-
Public safety	-	-	-	24,762,179	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	34,834	-	-
Culture and recreation	101,861	168,889	162,452	-	-	-	-	-	-
Capital outlay	-	43,347	16,103	3,708,879	231,197	3,475	21,945	10,706	-
Debt service:									
Principal retirement	-	34,493	-	1,775,000	-	-	-	-	363

Interest and fiscal charges	-	3,875	-	663,820	-	25,855	-	8
Total expenditures	101,861	2,50,604	178,555	31,510,060	3,977,180	1,213,194	4,337,774	1,097,257
Excess (deficiency) of revenues over (under) expenditures	13,539	20,341	22,103	1,170,267	183,564	(14,719)	(1,984,581)	(29,373)
Other financing sources (uses):								
Operating transfers in (out)	-	-	-	70,120	-	-	-	-
Operating transfers from primary government	-	-	-	15,184	404	-	1,998,444	-
Operating transfers to primary government	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	9,365,000	-	-	-	-
Payment to refunded bond holders	-	-	-	(9,365,000)	-	-	-	-
Total other financing sources (uses)	-	-	-	85,304	404	-	1,998,444	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	13,539	20,341	22,103	1,255,571	183,968	(14,719)	13,863	(29,373)
Fund balance at beginning of year	145,985	239,412	234,864	16,459,022	2,775,919	346,605	2,568,711	679,629
Fund balance at end of year	\$ 159,524	259,753	256,967	17,714,593	2,959,887	331,886	2,582,574	650,256

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	The 14th Judicial District Court			Calcasieu Parish Coroner's Office	Sewer District No. 12 of Ward 4	Waterworks District		
	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund			No. 8 of Wards 3 & 8	No. 5 of Ward 3	No. 11 of Wards 4 & 7
Revenues:								
Taxes:								
Ad valorem	-	-	-	-	-	155,313	-	53,659
Sales	-	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-	-
Special assessments levied	-	-	-	11,450	-	-	19,767	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	4,726	-	-
Charges for services	152,553	363,861	-	184,043	-	-	-	-
Fines and forfeitures	-	-	54,474	-	-	-	-	-
Interest received on assessments	-	-	-	-	3,571	-	5,281	-
Investment income	-	16,817	-	-	528	7,847	891	581
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	152,553	380,678	54,474	184,043	15,549	167,886	25,939	54,240
Expenditures								
Current:								
Judicial	-	359,401	26,947	372,591	-	-	-	-
Other general government	8,998	-	-	-	254	-	225	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	11,418	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	10,600	140,000	-	28,816
Interest and fiscal charges	-	-	-	-	1,431	13,879	5,700	10,000

Total expenditures	8,998	370,819	26,947	372,591	12,285	153,879	5,925	38,816
Excess (deficiency) of revenues over (under) expenditures	143,555	9,859	27,527	(188,548)	3,264	14,007	20,014	15,424
<i>Other financing sources (uses):</i>								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers from primary government	-	-	-	188,548	-	-	-	-
Operating transfers to primary government	(148,000)	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bond holders	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(148,000)	-	-	188,548	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,445)	9,859	27,527	-	3,264	14,007	20,014	15,424
Fund balance at beginning of year	9,974	527,410	160,565	-	16,559	296,501	(82,590)	12,460
Fund balance at end of year	\$ 5,529	537,269	188,092	-	19,823	310,508	(62,576)	27,884

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	Airport Authority District #1	Totals (Memorandum Only)
Revenues:		
Taxes:		
Ad valorem	-	29,142,900
Sales	-	7,201,433
Other taxes, penalties and interest	-	130,601
Special assessments levied	-	31,217
Licenses and permits	-	53,335
Intergovernmental revenues	262	6,368,053
Charges for services	-	17,053,440
Fines and forfeitures	-	1,325,604
Interest received on assessments	-	8,852
Investment income	-	2,433,457
Miscellaneous revenues	-	2,524,460
Total revenues	262	66,273,352
Expenditures		
Current:		
Judicial	-	1,845,119
Other general government	-	9,820,501
Public safety	69,218	28,370,823
Public works	-	3,417,138
Health and welfare	-	34,834
Culture and recreation	-	8,703,078
Capital outlay	13,300	8,015,689
Debt service:		

Principal retirement	-	4,248,272
Interest and fiscal charges	-	1,645,936
Total expenditures	<u>82,518</u>	<u>66,101,390</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(82,256)</u>	<u>171,962</u>
Other financing sources (uses):		
Operating transfers in	103,900	174,020
Operating transfers from primary government	-	2,496,347
Operating transfers to primary government	-	(148,000)
Proceeds of refunding bonds	-	9,365,000
Payment to refunded bond holders	-	(9,365,000)
Total other financing sources (uses)	<u>103,900</u>	<u>2,522,367</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	21,644	2,694,329
Fund balance at beginning of year	<u>13,986</u>	<u>51,188,536</u>
Fund balance at end of year	<u>\$ 35,630</u>	<u>53,882,865</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, 1999

	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	\$ 1,397,658	314,483	535,979	127,273	354,669	1,110,250	463,324	386,415
Investment income	-	-	-	-	-	-	-	-
Mortgage loans interest income	-	-	-	-	-	-	-	-
Mortgage-backed securities interest income	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Gain on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	8,775	-	-	-	-	-	-
Total operating revenues	1,397,658	323,258	535,979	127,273	354,669	1,110,250	463,324	386,415
Operating expenses:								
Personal services	316,936	129,645	126,289	43,323	139,223	217,283	133,127	121,942
Materials and supplies	64,405	23,170	42,336	10,416	9,400	55,511	74,882	17,916
Repairs and maintenance	97,006	41,287	14,642	16,737	19,530	39,508	33,197	12,743
General and administrative	221,783	143,864	101,636	34,642	124,434	124,780	93,006	70,533
Depreciation and amortization	200,957	76,358	125,604	28,067	54,544	233,847	74,332	111,954
Mortgage servicing fees	-	-	-	-	-	-	-	-
Mortgage insurance	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Provision for bad debt	8,002	-	-	-	941	4,340	-	25
Premium payments	-	-	-	-	-	-	-	-
Benefit payments	-	-	-	-	-	-	-	-
Total operating expenses	909,089	414,324	410,507	133,185	348,072	675,269	408,544	335,113
Operating income (loss)	488,569	(91,066)	125,472	(5,912)	6,597	434,981	54,780	51,302

Nonoperating revenues (expenses):										
Ad valorem taxes	211,996	92,979	51,078	-	-	274,485	26,898	70,321	-	-
Intergovernmental revenues	77,832	-	-	-	-	6,561	-	53,686	-	-
Investment income	71,515	18,191	27,801	371	14,069	102,387	29,378	7,959	-	-
Interest expense	(204,751)	(18,574)	(125,146)	(19,117)	(43,046)	(335,120)	(85,756)	(80,545)	-	-
Miscellaneous revenue	26,674	-	18,214	-	21,474	53,079	45,695	1,991	-	-
Sale of scrap and assets	-	-	1,352	-	-	-	-	-	-	-
Other expenses	-	-	-	(1,573)	-	-	-	-	-	-
Total nonoperating revenues (expenses)	183,266	92,596	(26,701)	(20,319)	(7,503)	101,392	16,215	53,412	-	-
Net income (loss) before operating transfers	671,835	1,530	98,771	(26,231)	(906)	536,373	70,995	104,714	-	-
Operating transfers:										
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Net income (loss)	671,835	1,530	98,771	(26,231)	(906)	536,373	70,995	104,714	-	-
Amortization of contributed capital	-	7,529	36,596	6,084	-	-	23,704	27,050	-	-
Increase (decrease) in retained earnings	671,835	9,059	135,367	(20,147)	(906)	536,373	94,699	131,764	-	-
Retained earnings at beginning of year	2,717,700	188,857	702,196	34,731	351,444	2,928,222	326,151	1,082,499	-	-
Retained earnings at end of year	\$ 3,389,535	197,916	837,563	14,584	350,538	3,464,595	420,850	1,214,263	-	-

(continued)

CALCASIEU PARISH POLICE JURY

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

For the fiscal year ended December 31, 1999

	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	\$ 110,685	133,860	5,278	731,969	32,941,071	909,375	39,522,289
Investment income	1,299,664	-	-	-	-	-	1,299,664
Mortgage loans interest income	1,031,483	-	-	-	-	-	1,031,483
Mortgage-backed securities interest income	476,263	-	-	-	-	-	476,263
Premiums	-	-	-	-	-	2,962,766	2,962,766
Gain on disposal of foreclosed assets	14,178	-	-	-	-	-	14,178
Miscellaneous revenues	11,314	91	-	49,743	1,868,853	-	1,938,776
Total operating revenues	<u>2,943,587</u>	<u>133,951</u>	<u>5,278</u>	<u>781,712</u>	<u>34,809,924</u>	<u>3,872,141</u>	<u>47,245,419</u>
Operating expenses:							
Personal services	-	29,298	-	710,927	17,445,485	-	19,413,478
Materials and supplies	-	50,862	48	125,615	1,354,430	635,836	2,464,827
Repairs and maintenance	-	47,301	-	-	679,421	-	1,001,372
General and administrative	166,862	28,125	4,674	212,433	9,195,438	37,776	10,559,986
Depreciation and amortization	300,777	100,743	25,288	605,031	1,838,130	18,049	3,793,681
Mortgage servicing fees	126,900	-	-	-	-	-	126,900
Mortgage insurance	12,933	-	-	-	-	-	12,933
Bond interest	2,314,764	-	-	-	-	-	2,314,764
Provision for bad debt	-	-	-	-	3,796,835	-	3,810,143
Premium payments	-	-	-	-	-	1,744,692	1,744,692
Benefit payments	-	-	-	-	-	406,332	406,332
Total operating expenses	<u>2,922,236</u>	<u>256,329</u>	<u>30,010</u>	<u>1,654,006</u>	<u>34,309,739</u>	<u>2,842,685</u>	<u>45,649,108</u>
Operating income (loss)	<u>21,351</u>	<u>(122,378)</u>	<u>(24,732)</u>	<u>(872,294)</u>	<u>500,185</u>	<u>1,029,456</u>	<u>1,596,311</u>

Nonoperating revenues (expenses):									
Ad valorem taxes	-	52,658	-	304,302	-	-	-	-	1,084,717
Intergovernmental revenues	-	-	-	13,066	-	-	-	-	151,145
Investment income	-	11,019	1,453	58,031	336,032	204,885	-	-	883,091
Interest expense	-	(29,268)	-	-	(332,509)	-	-	-	(1,273,832)
Miscellaneous revenue	-	-	-	-	354,077	-	-	-	521,204
Sale of scrap and assets	-	-	-	-	(374,940)	-	-	-	(373,588)
Other expenses	-	-	-	-	-	-	-	-	(1,573)
Total nonoperating revenues (expenses)	-	34,409	1,453	375,399	(17,340)	204,885	-	-	991,164
Income (loss) before operating transfers	21,351	(87,969)	(23,279)	(496,895)	482,845	1,234,341	-	-	2,587,475
Operating transfers:									
Operating transfers out	-	-	-	(103,900)	-	(70,120)	-	-	(174,020)
Net income (loss)	21,351	(87,969)	(23,279)	(600,795)	482,845	1,164,221	-	-	2,413,455
Amortization of contributed capital	-	-	23,655	-	-	-	-	-	124,618
Increase (decrease) in retained earnings	21,351	(87,969)	376	(600,795)	482,845	1,164,221	-	-	2,538,073
Retained earnings at beginning of year	3,973,764	(259,520)	20,107	1,070,780	38,400,110	3,129,915	-	-	54,666,956
Retained earnings at end of year	\$ 3,995,115	(347,489)	20,483	469,985	38,882,955	4,294,136	-	-	57,205,029

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, 1999

	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)	\$ 488,569	(91,066)	125,472	(5,912)	6,597	434,981	54,780	51,302
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation and amortization	200,957	76,358	125,604	28,067	54,544	233,847	74,332	111,954
Miscellaneous revenues	26,674	-	-	-	-	4,340	-	-
Provision for bad debt	-	-	-	-	-	-	-	-
(Gain) loss on disposal of foreclosed assets	-	-	-	-	-	-	-	-
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	(5,685)	(10,884)	(7,470)	14,874	5,084	46,364	(35)	5,510
(Increase) decrease in inventory	(2,306)	-	-	-	-	-	-	-
(Increase) decrease in accrued interest receivable	-	(1,626)	1,203	-	-	-	-	41
(Increase) decrease in prepaid expense	(8,062)	354	(2,934)	(2,798)	736	(90)	(259)	4,644
(Increase) decrease in mortgage loans receivable	-	-	-	-	-	-	-	-
(Increase) decrease in other assets	-	-	-	-	-	-	-	-
Increase (decrease) in customer deposits	1,740	(4,053)	5,685	-	-	-	4,952	2,846
Increase (decrease) in accounts payable and other accrued expenses	3,027	7,759	(705)	(22,542)	(8,982)	(28,917)	31,949	(35,431)
Increase (decrease) in other liabilities	(203)	3,279	-	-	725	-	-	-
Increase (decrease) in due to primary government	-	-	-	-	-	-	-	-
Increase (decrease) in accrued compensation	-	378	-	-	(1,483)	-	-	-
Total adjustments	216,142	71,565	121,383	17,601	50,624	255,544	110,939	91,077
Net cash (used) provided by operating activities	704,711	(19,501)	246,855	11,689	57,221	690,525	165,719	142,379
Cash flows from investing activities:								
Purchase of investments	-	(540,362)	(22,162)	-	-	(1,767,024)	(73,495)	-
Proceeds from maturities of investments	-	514,416	-	-	-	-	94,329	-
Investment income	70,434	18,191	27,801	371	14,069	102,387	29,378	7,959
Other investing income	-	-	-	-	-	-	-	-
Net cash (used) provided in investing activities	70,434	(7,755)	5,639	371	14,069	(1,664,637)	50,212	7,959

Cash flows from capital and related financing activities:									
Capital expenditures	(634,472)	(3,747)	(34,358)	(7,393)	(35,875)	(784,499)	(874,302)	(139,039)	
Principal payments on bonds and certificates of indebtedness	(251,000)	(19,083)	(55,000)	-	(45,961)	(185,000)	(42,045)	(32,000)	
Interest payments on bonds and certificates of indebtedness	(211,026)	(18,574)	(125,146)	(19,117)	(43,046)	(372,930)	(85,756)	(80,545)	
Ad valorem taxes received	-	-	51,078	-	-	281,047	26,898	-	
Bond proceeds	-	-	-	-	-	-	-	-	
Bond issue costs	-	-	-	-	-	-	-	-	
Principal payments under capital lease	-	-	-	-	-	-	-	-	
Receipt of capital contributions	-	44,685	-	-	-	-	-	-	
Proceeds from sale of assets	-	-	-	-	-	-	-	-	
Proceeds from grant	-	-	17,564	(1,573)	23,506	55,771	44,724	48,543	
Other transactions from capital related activities	-	-	-	-	-	-	-	-	
	(1,096,498)	3,281	(145,862)	(28,083)	(101,376)	(1,005,611)	(930,481)	(203,041)	
Net cash flows (used) provided by capital and related financing activities									
Cash flows from noncapital activities:									
Ad valorem taxes received	211,996	92,979	-	-	-	-	-	70,321	
Intergovernmental revenues	77,832	-	-	-	-	-	-	5,143	
Miscellaneous revenues	-	-	-	-	-	-	-	1,990	
Transfers/advances for noncapital activities	-	-	-	-	-	-	-	-	
	289,828	92,979	-	-	-	-	-	77,454	
Net cash flows (used) provided by noncapital activities									
	(31,525)	69,004	106,632	(16,023)	(30,086)	(1,979,723)	(714,550)	24,751	
Net increase (decrease) in cash and cash equivalents									
Cash and cash equivalents at beginning 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 at end of year	2,024,344	138,126	597,939	34,342	295,306	1,139,944	299,209	529,405	
Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet									
	-	-	177,261	-	-	-	27,884	-	
Adjusted cash and cash equivalents - Proprietary Fund Types									
	\$ 2,024,344	138,126	775,200	34,342	295,306	1,139,944	327,093	529,405	

(continued)

CAJ.CASIEU' PARISH POLICE JURY

Combining Statement of Cash Flows - Component Units

For the fiscal year ended December 31, 1999

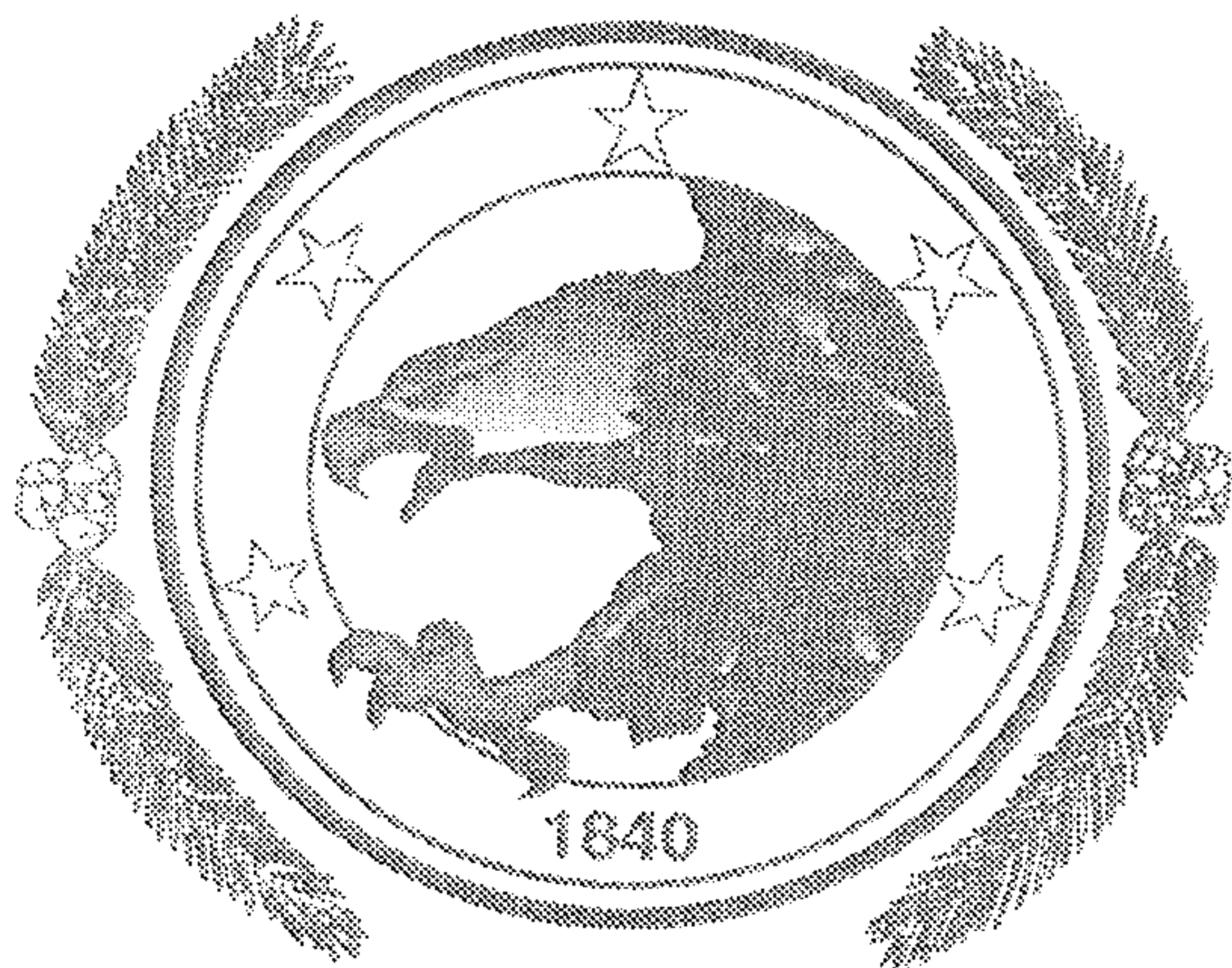
	Calcasieu Parish Public Trust Authority	Sewer District 11 of Ward 3	Sewer District 8 of Ward 4	Airport Authority District 1	West Calcasieu Cameron Hospital	Calcasieu Parish Sheriff	Totals (Memorandum Only)
Cash flows from operating activities:							
Operating income (loss)	\$ 21,351	(122,378)	(24,732)	(872,294)	500,185	1,029,456	1,596,311
Adjustments to reconcile operating income to net cash provided by operating activities:							
Depreciation and amortization	300,777	100,743	25,288	605,031	1,838,130	18,049	3,793,681
Miscellaneous revenues	-	90	-	-	-	-	26,764
Provision for bad debt	-	-	-	-	(933,518)	-	(929,178)
(Gain) loss on disposal of foreclosed assets	(14,178)	-	-	-	-	-	(14,178)
Change in assets and liabilities:							
(Increase) decrease in accounts receivable	(5,506)	(2,901)	(660)	(12,560)	1,469,457	-	1,495,588
(Increase) decrease in inventory	-	-	-	-	(18,803)	9,112	(11,997)
(Increase) decrease in accrued interest receivable	169,458	(237)	-	-	-	-	168,839
(Increase) decrease in prepaid expense	-	(14)	-	-	(54,781)	-	(63,204)
(Increase) decrease in mortgage loans receivable	2,563,071	(2,470)	4,247	-	1,694	-	2,563,071
(Increase) decrease in other assets	834	-	-	(30,000)	-	-	12,103
Increase (decrease) in customer deposits	-	-	-	-	-	-	(25,115)
Increase (decrease) in accounts payable and other accrued expenses	(226,930)	(1,940)	(1,284)	13,064	1,137,595	(334,687)	531,976
Increase (decrease) in other liabilities	-	-	-	-	-	-	3,801
Increase (decrease) in due to primary government	-	-	(8,860)	-	-	-	(8,860)
Increase (decrease) in accrued compensation	-	(202)	-	-	-	-	(1,307)
Total adjustments	2,787,526	93,069	18,731	575,535	3,439,774	(307,526)	7,541,984
Net cash (used) provided by operating activities	2,808,877	(29,309)	(6,001)	(296,759)	3,939,959	721,930	9,138,295
Cash flows from investing activities:							
Purchase of investments	(27,494,012)	(87,439)	-	-	-	-	(29,984,494)
Proceeds from maturities of investments	38,303,033	165,065	-	-	1,379,105	-	40,455,948
Investment income	-	11,019	1,453	58,031	1,205,829	204,885	1,751,807
Net cash (used) provided in investing activities	10,809,021	88,645	1,453	58,031	2,584,934	204,885	12,223,261

Cash flows from capital and related financing activities:						
Capital expenditures	(88,525)	-	(59,813)	(4,488,162)	(9,292)	(7,159,477)
Principal payments on bonds and certificates of indebtedness	(20,000)	-	-	(670,966)	-	(19,133,133)
Interest payments on bonds and certificates of indebtedness	(29,268)	-	-	(335,226)	-	(1,320,634)
Ad valorem taxes received	52,568	-	-	-	-	411,591
Bond proceeds	-	-	-	111,549	-	111,549
Bond issue costs	-	-	-	-	-	-
Principal payments under capital lease	-	-	-	(381,132)	-	(381,132)
Receipt of capital contribution	78,400	5,520	-	-	-	128,605
Proceeds from sale of assets	-	-	4,524	384,740	-	389,264
Proceeds from grant	-	-	-	-	-	48,543
Other transactions from capital related activities	55,732	-	(28,535)	(243,236)	-	(76,047)
Net cash flows (used) provided by capital and related financing activities	(17,756,346)	5,520	(83,824)	(5,622,433)	(9,292)	(26,980,871)
Cash flows from noncapital activities:						
Ad valorem taxes received	-	-	304,302	-	-	679,598
Intergovernmental revenues	-	-	13,066	-	-	96,041
Miscellaneous revenues	-	-	-	-	-	1,990
Transfers/advances for noncapital activities	-	-	-	-	(70,120)	(70,120)
Net cash flows (used) provided by noncapital activities	-	-	317,368	-	(70,120)	707,509
Net increase (decrease) in cash and cash equivalents	(4,138,448)	972	(5,184)	902,460	847,403	(4,911,806)
Cash and cash equivalents at beginning of year	5,499,411	23,240	1,106,453	2,153,872	4,404,416	20,829,649
Cash and cash equivalents at end of year	1,360,963	24,212	1,101,269	3,056,332	5,251,819	15,917,843
Cash and cash equivalents from Governmental & Fiduciary Fund Types included in Combined Balance Sheet	-	-	-	-	15,234,373	15,439,518
Adjusted cash and cash equivalents - Proprietary Fund Types	\$ 1,360,963 (1)	24,212	1,101,269 (1)	3,056,332 (1)	20,486,192	31,357,361 (2)

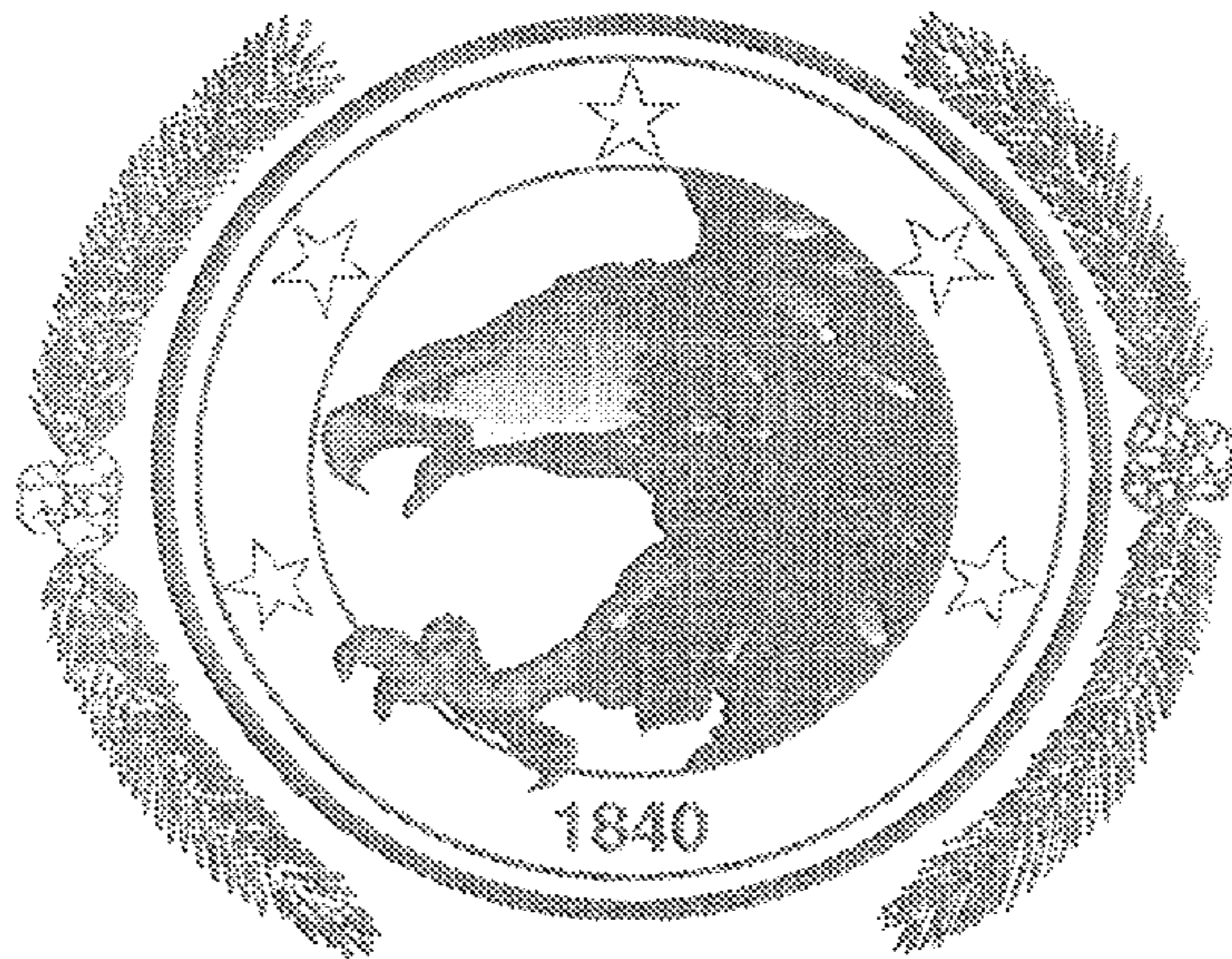
Discretely Presented Component Units Supplementary Disclosure:

- (1) The Airport Authority contributed \$20,346 of land improvements and fixed assets as capital into the proprietary fund, while Waterworks District 5 of Ward 3 had contributed capital of \$44,685 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 \$15,403,348 are combined with the \$31,357,361 reported above for a total component unit cash and cash equivalents of \$46,760,709, of which \$5,448,771 is included in restricted cash and cash equivalents.
 - (3) Actual cash interest paid for Waterworks District 2 of Ward 4 is \$30,000; Waterworks District 8 of Wards 3 & 8, \$125,336; Waterworks District 4 of Ward 4, \$44,114; Waterworks District 11 of Wards 4 & 7, \$84,354; and Calcasieu Parish Public Trust Authority, \$2,507,780.
- 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, 1999

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 authority over this particular section of the Sheriff's capital budget. The ownership of the main jail

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

A. Reporting Entity (cont.)

and associated real property rests with the Police Jury. The fiscal year presented for the Sheriff is June 30, 1999.

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, 1999.

- * 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, 1999.

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 I - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

A. Reporting Entity (cont.)

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

Fire Districts:

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

Gravity Drainage Districts:

- * Number 8 of Ward 1
- * Number 9 of Ward 2
- Number 4 of Ward 3
- Number 5 of Ward 4
- * Number 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

Community Center and Playground Districts (cont.):

- 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, 1999)
- * Number 5 of Ward 3
- Number 8 of Wards 3 & 8 (June 30, 1999)
- Number 2 of Ward 4 (August 31, 1999)
- Number 4 of Ward 4 (April 30, 1999)
- Number 9 of Ward 4
- Number 11 of Ward 4 & 7 (June 30, 1999)
- Number 7 of Wards 6 & 4 (September 30, 1999)

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. 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 \$180,000. 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 \$93,198. 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.

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

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

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

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, 1999. 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, 1999
- (2) Billing date: November, 1999
- (3) Collection dates: December, 1999 to February, 2000
- (4) Due Date: November 15, 1999
- (5) Delinquent Date: December 31, 1999
- (6) Lien Date: February, 2000

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,

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

C. Assets, Liabilities and Equity (cont.)

the entire levy is considered "available." Thus, collections and expected collections of the 1999 levy are accrued as "deferred" revenues and as receivables in the current year (1999). The revenues recognized in the current year (1999) are, accordingly, collections of the 1998 levy.

Inventories and Prepaid Items

Inventories are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 1999 are immaterial and are approximately the same as at December 31, 1998.

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, 1999, 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 \$39,067, which is reported in the Debt Service 1992 Sales Tax Road Improvement Fund and \$64,029 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 \$1,627,217 in the Debt Service Fund. Restricted interest receivable is also reported in the Capital Projects Fund in the amount of \$10,831.

Component Units. The component units have restricted asset accounts in the amount of \$21,819,625 which are comprised of assets restricted for grant purposes, various projects/construction, customer/meter deposit liabilities, deferred compensation amounts, retirement of debt and self insurance liabilities.

Fixed Assets

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

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

C. Assets, Liabilities and Equity (cont.)

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 \$43,298,066. Depreciation expense was \$3,458,710 while amortization expense was \$334,971 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.

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

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

C. Assets, Liabilities and Equity (cont.)

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, 1999, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$6,250,627 and \$446,123, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$446,123 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.

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.

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

C. Assets, Liabilities and Equity (cont.)

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.
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

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

A. Budgetary Information (cont.)

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 17, 1998. Expenditures may not legally exceed budgeted appropriations in the individual funds. During the year, several supplementary appropriations were necessary. The budgetary comparisons reported on the statements reflect final amended budgets. The supplementary budget amendments are as follows:

	<u>Budget As Originally Enacted</u>	<u>Supplementary Amendments</u>	<u>Budget As Revised</u>
General Fund:			
Revenues/operating transfers in	\$ 7,918,455	\$ —	\$ 7,918,455
Expenditures	6,507,981	—	6,507,981
Special Revenue Funds:			
Revenues	\$ 49,544,862	\$ (7,413)	\$ 49,537,449
Expenditures	57,146,459	3,183,096	60,329,555
Debt Service Funds:			
Revenues/operating transfers in	4,505,000	—	4,505,000
Expenditures	4,500,000	—	4,500,000

The supplementary amendments were necessary in order to (1) carry over any encumbrances obligated at the end of 1998, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

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

There were three special revenue funds whose revenues had an unfavorable variance in excess of 5%. These are the Community Action Agency Fund, the LAJET Fund, and the Job Training Program Act Fund. These budgets should have been amended. However since revenue and expense combined did not result in an unfavorable variance, the amendment was not made.

In addition, there was one fund whose beginning fund balance did not materialize. The Job Training Program Act Fund reflects a budget with an ending negative fund balance. This budget should have been amended. However since revenue and expense combined did not result in an unfavorable variance, 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.

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

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, 1999 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)	\$ 915,603	\$ 7,459,432	\$ 11,164
Adjustments:			
To adjust revenues for tax and revenue accruals	138,579	404,543	—
To adjust expenditures for salary and expense accruals	74,737	(1,717,578)	—
To adjust other sources and uses of financial resources	<u>(188,548)</u>	<u>—</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	940,371	6,146,397	11,164
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	<u>—</u>	<u>—</u>	<u>123,961</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 940,371</u>	<u>\$ 6,146,397</u>	<u>\$ 135,125</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, 1999.

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue:			
Animal Control	910,652	935,225	(24,573)
Criminal Court Fund	1,687,015	1,734,418	(47,403)
Section 8 Housing Assistance Program	2,222,127	2,224,610	(2,483)
Civilian Airport Fund	20,010	50,234	(30,224)
Calcasieu Parish Law Library Commission	50,320	52,747	(2,427)

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

D. Deficit Fund Balance

Primary Government

The Senior Citizen Center Fund has a deficit fund balance of \$1,140. This is due to the accrual of retainage payable. The amount will be funded in the year 2000.

Component Units

One component unit had a deficit in fund balance in the amount of \$62,576 due to the financing of construction activity.

E. Deficit Retained Earnings

Primary Government

The Self Insured Liability/Property Internal Service Fund has a deficit retained earnings of \$441,338 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 \$347,489, 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, 1999 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

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

A. Deposits and Investments (cont.)

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.

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, 1999 for the Police Jury is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 5,593,773	\$ 3,317,205
Category 3	<u>265,850</u>	<u>103,095</u>
Total	<u>\$ 5,859,623</u>	<u>\$ 3,420,300</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, 1999 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>\$ 103,070,949</u>	<u>\$ 1,627,217</u>	\$ 104,698,166	\$ 104,642,856
Mutual Funds			2,460,000	2,460,000
Louisiana Asset Management Pool			<u>194,414</u>	<u>194,414</u>
Total			<u>\$ 107,352,580</u>	<u>\$ 107,297,270</u>

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

A. Deposits and Investments (cont.)

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.

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, 1999 for the discretely presented component units is as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1	\$ 9,593,300	\$ 9,515,174
Category 2	686,921	682,084
Category 3	<u>37,609,770</u>	<u>36,340,987</u>
Totals	<u>\$ 47,889,991</u>	<u>\$ 46,538,245</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>\$ 18,485,690</u>	<u>\$ 12,313,734</u>	<u>\$ 9,335,829</u>	\$ 40,135,253	\$ 40,185,396
Investment Contracts				18,766,819	18,766,819
Louisiana Asset Management Pool (LAMP)				2,259,091	2,259,091
Mutual Funds				<u>2,528,377</u>	<u>2,528,377</u>
Totals				<u>\$ 63,689,540</u>	<u>\$ 63,739,683</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	\$ 3,420,300	\$ 46,538,245
Investments	<u>107,352,580</u>	<u>63,689,540</u>
Adjusted Note III(A) disclosure	<u>\$ 110,772,880</u>	<u>\$ 110,227,785</u>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 3,511,619	\$ 41,311,938
Investments	103,070,949	47,342,576
Restricted cash and cash equivalents	103,096	5,448,771
Restricted assets:		
Primary Government	4,098,048	—
Component Unit	—	16,370,854
Ad Valorem and Other Restricted Assets	<u>(10,832)</u>	<u>(246,354)</u>
Adjusted Balance Sheet total	<u>\$ 110,772,880</u>	<u>\$ 110,227,785</u>

B. Receivables

Primary Government

Receivables at December 31, 1999 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	\$ 134,346	\$ 935,328	\$ —	\$ 51,958	\$ 77,681	\$ 2,648
Ad valorem taxes	5,446,015	10,427,972	—	—	—	773,072
Sales/Occupancy Taxes	—	1,823,900	—	1,130,010	—	—
Special Assessments:						
Current	22,075	—	25,500	—	—	—
Delinquent	7,290	—	10,775	—	—	—
Deferred	95,622	—	233,054	—	—	—
Intergovernmental	203,940	450,052	—	211,000	—	—
Note Receivable	633,975	—	—	—	—	—
Other receivables	<u>112</u>	<u>735,794</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>103,206</u>
Total receivables	<u>\$ 6,543,375</u>	<u>\$ 14,373,046</u>	<u>\$ 269,329</u>	<u>\$ 1,392,968</u>	<u>\$ 77,681</u>	<u>\$ 878,926</u>

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

B. Receivables

The *note receivable* recorded in the General Fund in the amount of \$633,975 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 \$633,975 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 1999 were \$889,995 and \$106,045, respectively.

Certain collectible amounts of property tax revenue for the 1999 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 \$9,940,011. (\$7,300,971 and \$2,402,054 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, 1999 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 158,739	\$ ---
Special Revenue Funds:		
J.T.P.A. Fund		143
Public Works		6,602
Health Unit		111
Community Action Agency		15,500
Animal Control		380
Parks Fund		113
Planning Fund		858
Solid Waste Fund		42
Total Special Revenue Funds	<u>0</u>	<u>23,749</u>
Capital Projects Funds:		
Global Water and Road Extension Project	<u>—</u>	<u>134,990</u>
Total All Funds	<u>\$ 158,739</u>	<u>\$ 158,739</u>

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

C. Interfund Receivables/Payables (cont.)

2. Advances To and From Other Funds

	<u>Advance from Other Funds</u>	<u>Advance to Other Funds</u>
General Fund	\$ —	\$ 141,986
Debt Service Funds		
Paving Assessment Fund	<u>141,986</u>	<u>—</u>
Total All Funds	<u>\$ 141,986</u>	<u>\$ 141,986</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>		
Paving Assessment Fund	Waterworks District 5 of Ward 3	16,260	
Riverboat Fund	Fire District 2 of Ward 8	267	
	Fire District 2 of Ward 3	2,772	
	Fire District 1 of Ward 5	5,025	
	Fire District 1 of Ward 7	27,722	*
	Gravity Drainage District 4 of Ward 3	102,366	
	Gravity Drainage District 6 of Ward 5 & 6	14,562	
	Recreation District 1 of Ward 4	45,576	
	Recreation District 1 of Ward 3	17,560	
	Community Center and Playground District 7 of Ward 2	385	
Parish Road and Drainage Trust Fund	Gravity Drainage District 5 of Ward 6	356,928	*
	Gravity Drainage District 4 of Ward 3	<u>290,960</u>	*
Total		<u>\$ 880,383</u>	
<u>Receivable Entity</u>	<u>Payable Entity</u>		
General Fund:	Waterworks District 5 of Ward 3	\$ 84,690	
	Recreation District 1 of Ward 4	67	
	Gravity Drainage District 6 of Wards 5 & 6	107	
	Library Fund	794	
Criminal Court Fund	District Attorney	<u>10,126</u>	*
Total		<u>\$ 95,784</u>	

* These amounts were not reported or only partially 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.

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

C. Interfund Receivables/Payables (cont.)

The following is a reconciliation of these accounts.

Due from component units	\$ 95,784
Amounts not reported on outside component units	<u>(10,126)</u>
Due to primary government	<u>\$ 85,658</u>

Due to component units	\$ 880,383
Amounts not reported on outside component units	<u>(288,947)</u>
Due from primary government	<u>\$ 591,436</u>

D. Interfund Transfers

1. A residual equity transfer of \$16,832 was made from the Paving Assessments Debt Service fund to the Public Works fund for completion of several paving projects.
2. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 1999:

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 10,000	\$ 1,495,391
Special Revenue Funds:		
Public Works	1,527,593	320,000
Solid Waste	—	60,000
Health Unit	—	3,127,188
Mosquito Control	130,606	—
Animal Control	425,000	—
Administrative Fund	—	235,000
Planning and Development	300,000	—
Parks	281,000	—
Community Action Agency	69,500	—
Criminal Court Fund	26,573	—
GIS/MIS Fund	365,000	—
Calcasieu Parish Road and Drainage Trust Fund	—	145,093
Civilian Airport	—	10,000
Riverboat Fund	—	1,260,850
Multipurpose Contract Postal Unit	4,178	—
Food for Seniors Fund	43,375	—
Local Law Enforcement Block Grant Program	—	<u>26,573</u>
Total Special Revenue Funds	<u>3,172,825</u>	<u>5,184,704</u>
Debt Service Funds:		
1992 Sales Tax Road Improvement	4,285,971	—

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

D. Interfund Transfers (cont.)

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
<i>Capital Projects:</i>		
Courthouse and Jail Fund	450,000	—
1992 Sales Tax Road Improvement	—	4,285,971
Public Works East Maintenance Facility	200,000	—
Health Unit Construction Fund	2,741,582	—
Senior Citizen Center Fund	<u>28,350</u>	<u>—</u>
Total Capital Projects Funds	3,419,932	4,285,971
<i>Internal Service Funds:</i>		
Self-Insured Health Insurance Fund	77,338	—
Total	<u>\$ 10,966,066</u>	<u>\$ 10,966,066</u>

3. Operating Transfers In and Out for the Component Units in the amount of \$174,020 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	\$ —	\$ (188,952)
<i>Special Revenue Fund</i>		
Criminal Court Fund	148,000	(1,990,315)
Riverboat Fund	—	(250,000)
Library Debt Service Reduction Fund	—	(43,767)
Local Law Enforcement Block Grant Program	<u>—</u>	<u>(23,313)</u>
Total Special Revenue Fund	<u>148,000</u>	<u>(2,307,395)</u>
Total Primary Government	<u>\$ 148,000</u>	<u>\$ (2,496,347)</u>
<i>Component Units:</i>		
Parish Library	\$ 293,767	\$ —
Sheriff	15,184	—
Clerk of Court	404	—
District Attorney of the 14 th Judicial District	1,998,444	—
The 14 th Judicial District Court Judicial Expense Fund	—	(148,000)
Coroner's Office	<u>188,548</u>	<u>—</u>
Total Component Units	<u>\$ 2,496,347</u>	<u>\$ (148,000)</u>

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

E. Due To/From Other Governmental Units

Amounts due from other governmental units at December 31, 1999 consisted of the following:

La. State Transportation Trust Fund	\$ 156,840
Fourth quarter severance tax	166,242
Lake Charles Port Authority	211,000
La. Department of Revenue (Video Poker)	37,071
U. S. Corp of Engineers	27,221
City of Sulphur	18,708
Ward Four Marshall's Office	28,283
State grants receivable	130,237
Federal grants receivable	78,000
Other grants	<u>11,390</u>
Total due from other governmental units	<u><u>\$ 864,992</u></u>

Amounts due to other governmental units at December 31, 1999 consisted of the following:

U. S. Department of Justice	\$ 84,739
Housing Assistance (U.S. Dept. Of HUD) reimbursement	832,338
Local Emergency Planning Committee	14,651
McNeese State University	1,106,753
Calcasieu Parish School Board	61,924
Sowela Technical Institute	10,320
City of Lake Charles	<u>47,511</u>
Total due to other governmental units	<u><u>\$ 2,158,236</u></u>

F. Fixed Assets

Primary Government

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

	<u>Balance</u> <u>01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/99</u>
Land, buildings, & improvements	\$ 48,710,619	\$11,797,228	\$ —	\$ 60,507,847
Equipment & furniture	19,179,578	2,624,603	2,469,308	19,334,873
Construction in progress	<u>11,534,157</u>	<u>2,652,080</u>	<u>11,659,043</u>	<u>2,527,194</u>
Total fixed assets	<u><u>\$ 79,424,354</u></u>	<u><u>\$17,073,911</u></u>	<u><u>\$14,128,351</u></u>	<u><u>\$ 82,369,914</u></u>

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

F. Fixed Assets (cont.)

Component Units

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

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/99</u>
Calcasieu Parish Sheriff	\$ 28,721,825	\$ 3,776,777	\$ 67,898	\$ 32,430,704
Library	12,074,835	71,328	2,732,069	9,414,094
Community and Playground District 2 of Ward 4	<u>20,774,069</u>	<u>750,339</u>	<u>—</u>	<u>21,524,408</u>
Total fixed assets	<u>\$ 61,570,729</u>	<u>\$ 4,598,444</u>	<u>\$ 2,799,967</u>	<u>\$ 63,369,206</u>

General Fixed Asset
Account Group (for
those component
units above)

	<u>Balance 01/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/99</u>
Land	\$ 504,754	\$ 514,733	\$ —	\$ 1,019,487
Buildings	45,045,684	2,059,061	—	47,104,745
Equipment & furniture	15,979,115	1,780,946	2,732,069	15,027,992
Construction in progress	<u>41,176</u>	<u>243,704</u>	<u>67,898</u>	<u>216,982</u>
Total	<u>\$ 61,570,729</u>	<u>\$ 4,598,444</u>	<u>\$ 2,799,967</u>	<u>\$ 63,369,206</u>

<u>Proprietary Funds</u>	<u>Calcasieu Parish Sheriff</u>	<u>Airport Authority</u>	<u>West Calcasieu Cameron Hospital</u>
Land and Buildings	\$ —	\$ 18,957,368	\$ 26,075,950
Equipment/Furniture	118,992	1,092,190	15,712,750
Construction in Progress	—	—	5,633,447
Accumulated Depreciation	<u>(96,546)</u>	<u>(10,369,338)</u>	<u>(21,184,190)</u>
Net fixed assets	<u>\$ 22,446</u>	<u>\$ 9,680,220</u>	<u>\$ 26,237,957</u>

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

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. Additional improvements were financed in 1996 and 1999 in the amount of \$135,223 and \$636,029, respectively. The initial cost and subsequent year improvements have been financed at 7.01% annual percentage rate on the outstanding balance. At December 31, 1999, the principal balance is \$633,975. \$200,000 per year (less administrative cost) of the ad valorem tax receipts dedicated for the Coliseum will reduce this balance.

Niblett's Bluff Park Lease

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

Component Units

The discretely presented component unit, West Calcasieu Cameron Hospital, entered into several lease agreements for financing the acquisition of medical equipment. The accumulated depreciation on such leases was \$835,030 at December 31, 1999. Four 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, 1999:

<u>Year Ended December 31,</u>	<u>West Cal- Cam Hospital</u>	<u>Other Component Units</u>
2000	\$ 311,376	\$ 208,810
2001	157,004	125,691
2002	113,876	26,514
2003	50,029	0
2004	19,122	0
Total Minimum Lease Payments	651,407	361,015
Less: Amount Representing Interest	122,888	24,421
Present Value of Future Minimum Lease Payments	<u>\$ 528,519</u>	<u>\$ 336,594</u>

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

G. Leases (cont.)

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, 1999, future minimum lease receipts were as follows:

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, 1999 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% \$ 17,510

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 1999 for \$89,543 with a stated rate of interest of 5%. The remaining series have interest rates of 8.0%, 6.5% and 5.5%. Total principal outstanding at December 31, 1999 was \$475,678.

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 1999 are as follows (revenue bonds are to follow):

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Special Assessment</u>	<u>Total</u>
2000	\$ 6,904	\$ 257,417	\$264,321
2001	6,779	74,708	81,487
2002	6,754	64,937	71,691
2003	0	61,815	61,815
2004	0	34,117	34,117
2005 & thereafter	0	64,457	64,457
	<u>\$ 20,437</u>	<u>\$ 557,451</u>	<u>\$ 577,888</u>

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

H. Long-Term Debt (cont.)

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 \$ 11,290,000

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

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

In addition to the pledge of specific revenues, a special reserve of \$2,460,000 was initially pledged and set aside as additional security for the certificates of indebtedness outstanding. The value of this reserve fund, at December 31, 1999, 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

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

H. Long-Term Debt (cont.)

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>
2000	3,770,000
2001	3,770,000
2002	<u>3,750,000</u>
	* <u>\$ 11,290,000</u>

* Amounts for interest requirements have not been calculated. Variable interest rate set by Bankers Trust of New York on market rates of AA tax exempt bond rates, adjusted weekly. At December 31, 1999 as well as the first week in 2000, the rate was 5.65%.

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

	Balance at January 1, 1999	Current Year Additions	Current Year Retirements	Balance at December 31, 1999
General Obligation Debt	\$ 22,356	\$ —	\$ 4,846	\$ 17,510
Revenue Bonds Payable	15,060,000	—	3,770,000	11,290,000
Special Assessment Debt	451,449	89,543	65,314	475,678
Unused ETO & Vacation Time Payable (Net Increase)	<u>440,230</u>	<u>5,893</u>	<u>—</u>	<u>446,123</u>
Total Changes in Long-Term Debt Account Group	<u>\$ 15,974,035</u>	<u>\$ 95,436</u>	<u>\$ 3,840,160</u>	<u>\$ 12,229,311</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, 1999. 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, 1999, including interest payments of \$54,548,174 are as follows:

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

H. Long-Term Debt (cont.)

<u>Year Ending Dec. 31</u>	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Special Assessments</u>	<u>Notes Payable</u>
2000	\$ 3,547,909	\$ 9,354,652	\$ 11,315	\$ 751,897
2001	3,424,829	8,726,526	—	55,065
2002	3,304,152	8,427,912	—	16,697
2003	2,041,153	8,215,277	—	16,697
2004	2,103,594	8,069,375	—	16,697
Thereafter	<u>9,796,561</u>	<u>71,822,266</u>	<u>—</u>	<u>74,934</u>
	<u>\$ 24,218,198</u>	<u>\$ 114,616,008</u>	<u>\$ 11,315</u>	<u>\$ 931,987</u>

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	\$ 13,515,000	\$ —	\$ 1,605,000	\$ 11,910,000
Revenue Bonds	11,140,000	9,365,000	11,140,000	9,365,000
Compensated Balances	<u>595,605</u>	<u>542,860</u>	<u>454,857</u>	<u>683,608</u>
Total	<u>\$ 25,250,605</u>	<u>\$ 9,907,860</u>	<u>\$ 13,199,857</u>	<u>\$ 21,958,608</u>

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

Library	\$ 9,835,723	\$ —	\$ 729,975	\$ 9,105,748
Sheriff	11,604,882	9,907,860	11,604,882	9,907,860
Community Center & Playground District No. 2 of Ward 4	<u>3,810,000</u>	<u>—</u>	<u>865,000</u>	<u>2,945,000</u>
Total	<u>\$ 25,250,605</u>	<u>\$ 9,907,860</u>	<u>\$ 13,199,857</u>	<u>\$ 21,958,608</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

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

H. Long-Term. Debt (cont.)

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 1999 on the "defeased" debt.

3. In 1999, 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.

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	\$ 7,541,414
General obligation bonds	3,404,800
Construction/capital projects	10,955,684
Self insured activities	1,000,000
Other	192,979
Capitalized interest	262,391
Amortization/Depreciation	<u>(1,228,291)</u>
Total	<u>\$ 22,128,977</u>

Changes to contributed capital for component units were:

Beginning contributed capital	\$ 22,104,644
Cash Contributions:	
Sewer District No. 11 of Ward 3	78,400
Sewer District No. 8 of Ward 4	5,520
Waterworks District No. 5 of Ward 3	44,685
Noncash Contributions:	
Airport Authority District No. 1	20,346
Amortization of Contributed Capital	<u>(124,618)</u>
Ending Contributed Capital	<u>\$ 22,128,977</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 \$141,986.

All of the debt service funds have reserved fund balances, in the amount of \$1,856,331 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 \$705,900 for the general fund and special revenue funds.

Component Units

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$6,088,708, (2) prepaid items-\$172,817, and (3) project activities-\$7,848,331. Reserved retained earnings was \$7,871,194 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 \$17,682,906 and \$1,814,558, respectively, for the purpose of capital improvements.

Component Units

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

Capital expenditures and/or improvements	\$ 5,434,140
Future expenditures (operating or otherwise)	\$ 2,685,301

L. 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 \$491,649 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,

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

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. had been contracted for claims administration and control services for the workmen's compensation fund through January 31, 1999. Beginning February 1, 1999, HSLI has been contracted to perform these services. 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 1998 coverage. In addition, for claims covered by the self insurance commercial policies, the amount of settlements did not exceed insurance coverage, for any of the past three years, since the Police Jury has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Police Jury until an individual claim reaches \$250,000 per year or total claims of \$1.25 million per year. At December 31, 1999, the Police Jury had not reached any stop-loss coverage. However, the Police Jury did receive \$107,689 from the second injury fund in 1999. 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 1999, the Police Jury received \$179,450 for stop-loss coverages for previous policy years and accrued an additional \$71,728. In 1998, the Police Jury received \$38,888 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 \$1,009 for stop-loss coverage reimbursement in 1998 which was received in 1999. In 1999 the Police Jury received \$94,961 in stop-loss coverages and accrued an additional \$131,676.

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

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

the estimate of liability is reduced for coverage by stop-loss agreements. 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>					
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	
1999	\$ 362,410	\$ 1,000,098	\$ (254,669)	\$ 1,107,839	
<i>(2) Health Insurance Fund</i>					
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	
1999	\$ 403,436	\$ 2,308,819	\$ (2,487,380)	\$ 224,875	
<i>(3) General Liability Fund</i>					
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)
1999	\$ 382,256	\$ 371,351	\$ (102,252)	\$ 651,355	(c)
<i>(4) Unemployment Insurance Fund</i>					
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	(d)
1998	\$ 2,646	\$ 5,449	\$ (6,470)	\$ 1,625	(d)
1999	\$ 1,625	\$ 22,628	\$ (18,500)	\$ 5,753	(d)

(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) \$25,000 is reflected in Accounts Payable while \$626,355 is reflected as a liability for self insurance claims.

(d) This amount is reflected in Accounts Payable.

NOTE IV - OTHER INFORMATION (CONT.)

A. Risk Management (cont.)

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 \$47,500 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.

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, 1999, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Forty-two (42) lawsuits in claims are being defended by the Calcasieu Parish District Attorney or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Calcasieu Parish Police Jury. The majority of the lawsuits allege a defect in a parish road.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Police Jury and District Attorney believe it is probable that the Police Jury will be held liable for approximately \$601,000 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.

B. Contingent Liabilities and Commitments

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

NOTE IV - OTHER INFORMATION (CONT.)

B. Contingent Liabilities and Commitments

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 1999:

R.E. Heidt Construction	
Project 1999-03	\$ 42,464
Project 1999-04	66,470
Project 1999-06	832,702
W.E. McDonald	
Project 1999-05	77,991
Tompar Construction	
Project 1999-09	255,460
Fire Safety and Sales - Sprinkler system	39,907
Miller and Associates	
Health Laboratory	119,620
Bessette Development	
Senior Citizen Center	8,998
Total Primary Government	<u>\$ 1,443,612</u>

C. Joint Service Agreements

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement on July 6, 1995, regarding 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 1999 payment was \$198,480. There are other agreements with various municipalities for animal control services.

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on June 16, 1994 pertaining to maintenance of building, cleaning supplies, clothing and hygienic supplies for prisoners at the Parish jail facility. The Parish agrees to pay the Sheriff an annual negotiated amount (the 1999 payment was agreed at \$309,802). 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 \$344,595 was paid for 1999.

NOTE IV - OTHER INFORMATION (CONT.)

C. Joint Service Agreements (cont.)

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 that was collected by the Police Jury for the first four months of 1999. The proceeds of the tax, less a collection fee which is the greater of \$200 monthly or five percent of the tax collected, was remitted to the Lake Charles-Calcasieu Parish Convention and Tourist Commission. Beginning in May 1999 responsibility for collecting this tax was turned over to the Calcasieu Parish School Board.

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 1999, the Police Jury received \$7,255,529 in boarding fees of which \$1,107,209 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.

D. Post-Employment Benefits

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

E. Retirement Commitments

Substantially all 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.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 1999 was \$15,314,750; the Parish's total payroll was \$18,541,252. Covered employees have been required to contribute 9.5% for the current year as well as the previous two years.

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

NOTE IV - OTHER INFORMATION (CONT.)

E. Retirement Commitments (cont.)

Plan A Fund Benefits:

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

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

Plan B Fund Benefits:

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

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

Covered employees are required by Louisiana Statute to contribute 9.5% of total compensation for Plan A and 2.0% of total compensation less \$100 per month for Plan B. The Parish is required by the same statute to contribute 7.75% of total compensation for Plan A and 1.00% of total compensation for Plan B. The Police Jury's contributions to the system for the years ended December 31, 1999, 1998, and 1997 were \$1,186,895, \$1,169,437 and \$1,110,250, respectively, equal to the 7.75% required contribution for each 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, 1999 audit report.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

NOTE IV - OTHER INFORMATION (CONT.)

F. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 1999 follows:

David Abshire	\$	14,400
Francis L. Andrepont		11,648
Luvertha August		14,400
Dale M. Bayard		14,400
Algie Breaux		14,400
Al Burguieres		11,231
Calvin Collins		10,616
Larry Currie		14,400
Enos Derbonne		13,355
Gene Garrett		580
Elizabeth C. Griffin		14,400
George Heard		581
Dana Carl Jackson		10,272
Jerome J. Johnson		13,157
Charles S. Mackey		10,272
Paul Rainwater		10,272
Sandra Treme		14,400
Total	\$	<u>192,784</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 1999, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$842,446, employees of the Registrar of Voter's Office \$63,159, and Justice of the Peace officers and Constables \$10,800. These amounts are reflected in the financial statements as follows: General Fund — \$73,959 and Special Revenue Funds — \$842,446.

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 \$643,495. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments.



GENERAL FUND

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



Calcasieu Parish Police Jury
General Fund
Comparative Balance Sheets
December 31, 1999 and 1998

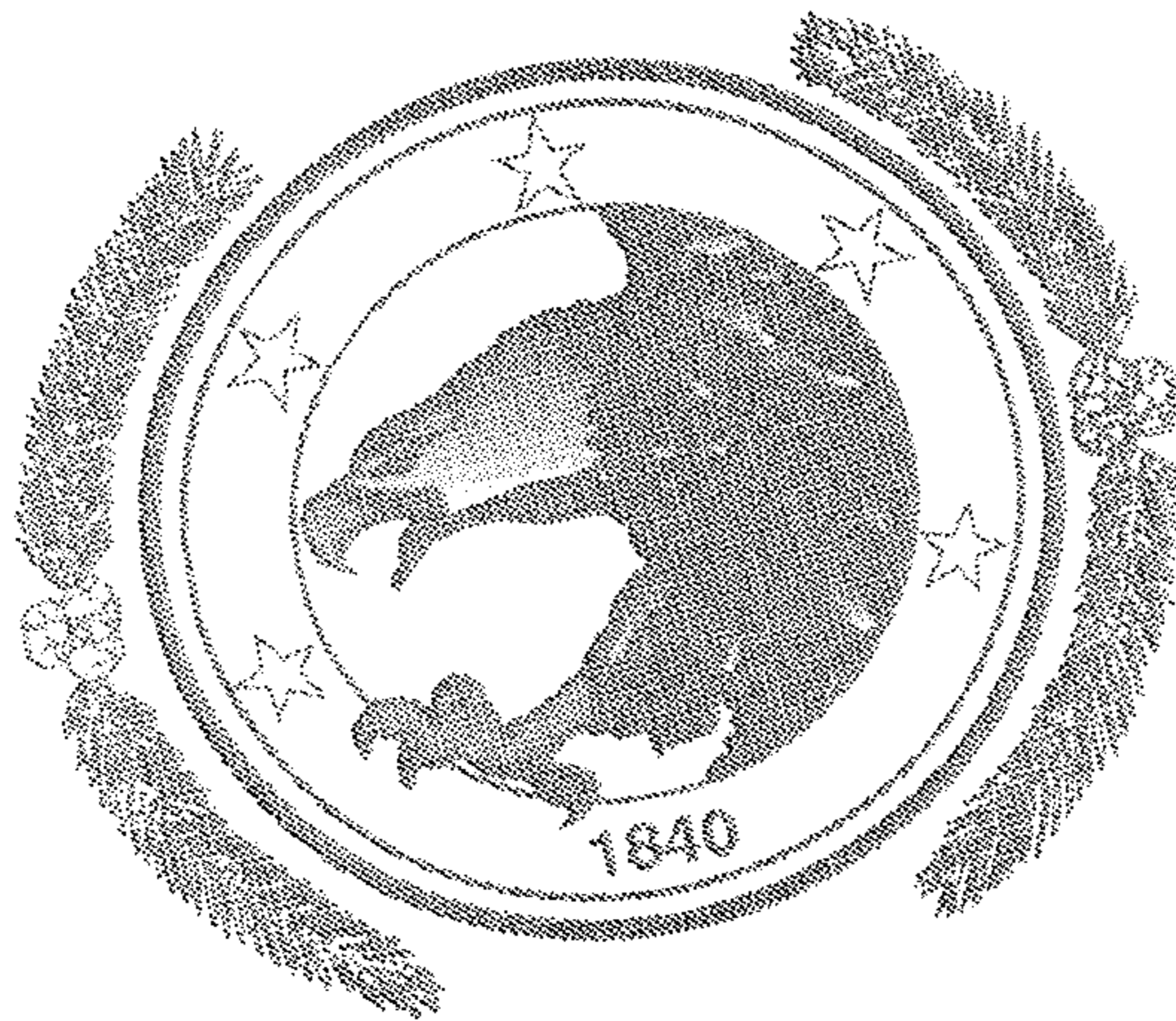
	1999	1998
Assets		
Cash	\$ 341,856	\$ 422,000
Investments	11,213,854	10,235,487
Receivables (net of allowances for uncollectibles):		
Taxes	5,446,015	5,243,893
Special assessments	124,987	155,118
Interest receivable	134,346	90,073
Due from other governmental units	203,940	88,693
Due from other funds	158,739	645,477
Due from component units	85,658	137,038
Advances to other funds	141,986	161,606
Notes receivable	633,975	247,954
Other receivables	112	126
Total Assets	\$ 18,485,468	\$ 17,427,465
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 252,010	\$ 289,477
Accrued liabilities	31,383	24,872
Deferred revenues	5,631,571	5,583,143
Other liabilities	102,160	2,000
Total liabilities	6,017,124	5,899,492
 Fund Balances:		
Reserved for encumbrances	11,700	—
Reserved for advances	141,986	161,606
Reserved for notes receivable	433,975	—
Unreserved-undesignated	11,880,683	11,366,367
Total Fund Balances	12,468,344	11,527,973
Total Liabilities and Fund Balances	\$ 18,485,468	\$ 17,427,465

Calcasieu Parish Police Jury
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 5,646,531	\$ 5,500,211
Other taxes, penalties & interest	279,840	249,925
Special assessments levied	46,903	89,759
Intergovernmental revenues	1,276,580	1,374,861
Charges for services	17,697	9,936
Fines and forfeitures	189,806	194,108
Interest received on assessments	9,468	4,424
Investment income	596,230	896,644
Sale of assets	1,819	—
Miscellaneous revenues	350,267	347,953
	8,415,141	8,667,821
Total revenues		
Expenditures:		
Current:		
Legislative	319,452	314,724
Judicial	378,356	342,110
Elections	213,041	200,857
Other general government	2,381,328	2,479,905
Public safety	2,105,842	2,147,888
Health and welfare	39,543	36,045
Economic development & assistance	110,867	111,023
Capital outlay	89,093	5,167
Debt service:		
Principal retirement	4,119	5,573
Interest and fiscal charges	2,860	1,430
Other expenditures	155,926	158,875
	5,800,427	5,803,597
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	2,614,714	2,864,224
Other financing sources (uses):		
Operating transfers in	10,000	10,000
Operating transfers out	(1,495,391)	(2,313,215)
Operating transfers to component units	(188,952)	(259,385)
	(1,674,343)	(2,562,600)
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	940,371	301,624
Fund balance at beginning of year	11,527,973	11,226,349
Fund balance at end of year	\$ 12,468,344	\$ 11,527,973

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, 1999

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 5,430,233	\$ 5,364,778	\$ (65,455)
Other taxes, penalties & interest	265,000	279,840	14,840
Special assessments levied	—	46,903	46,903
Intergovernmental revenues	1,106,120	1,092,363	(13,757)
Charges for services	103,500	114,450	10,950
Fines and forfeitures	155,000	189,806	34,806
Interest received on assessments	—	9,468	9,468
Investment income	502,510	826,868	324,358
Sale of assets	—	1,819	1,819
Miscellaneous revenues	346,092	350,267	4,175
Total revenues	7,908,455	8,276,562	368,107
Expenditures:			
Current:			
Legislative	364,537	316,863	47,674
Judicial	716,962	603,869	113,093
Elections	179,524	149,380	30,144
Other general government	2,381,419	2,218,528	162,891
Public safety	2,370,114	2,183,421	186,693
Health and welfare	25,000	40,808	(15,808)
Economic development & assistance	137,157	104,592	32,565
Capital outlay	150,000	94,007	55,993
Debt service:			
Principal retirement	5,315	5,315	—
Interest and fiscal charges	115	2,860	(2,745)
Other expenditures	177,838	155,521	22,317
Total expenditures	6,507,981	5,875,164	632,817
Excess (deficiency) of revenues over (under) expenditures	1,400,474	2,401,398	1,000,924
Other financing sources (uses):			
Operating transfers in	10,000	10,000	—
Operating transfers out	(1,416,553)	(1,495,391)	(78,838)
Operating transfers to component units	—	(404)	(404)
Total other financing sources (uses)	(1,406,553)	(1,485,795)	(79,242)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	(6,079)	915,603	921,682
Fund balance at beginning of year	11,527,973	11,527,973	—
Fund balance at end of year	\$ 11,521,894	\$ 12,443,576	\$ 921,682



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.

OFFICE OF JUVENILE JUSTICE SERVICES

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, and Human Resources. 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.

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.

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 U.S. Department of Housing and Urban Development. This program was completed in 1998.

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.

LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM

The Local Law Enforcement Block Grant Program is used to account for grants received from the U. S. Department of Justice. The purpose of the program is to enhance security measures for the Calcasieu Parish Courthouse.

CALCASIEU PARISH POLICE JURY

Special Revenue Funds
Combining Balance Sheet

December 31, 1999

(With comparative totals for December 31, 1998)

Assets	Office of										Planning and Development:
	Public Works	Solid Waste	Health Unit	Juvenile Justice Services	Mosquito Control	Animal Control	Administrative Fund				
Cash	\$ 211,879	193,659	4,628	3,407	4,510	9,708	4,564			9,682	
Investments	26,774,334	20,860,167	3,840,257	2,935,650	2,398,541	181,436	5,149,836			141,673	
Receivable (net of allowances for uncollectibles):											
Taxes	3,081,710	565,005	1,714,188	2,414,145	1,307,068	-	-			-	
Interest receivable	301,510	240,754	44,632	34,980	27,732	2,829	60,337			2,001	
Other receivables	-	-	-	-	-	-	-			-	
Deferred charge	-	-	45,000	-	-	-	-			-	
Due from other governmental units	184,730	-	-	33,981	27,221	-	-			-	
Due from component units	-	-	-	-	-	-	-			-	
Total assets	\$ 30,554,163	21,859,585	5,648,705	5,422,163	3,765,072	193,973	5,214,737			153,356	
Liabilities and fund balances											
Liabilities:											
Accounts payable	\$ 584,077	192,203	9,049	8,227	4,945	15,343	4,772			5,534	
Accrued liabilities	85,545	1,396	3,940	30,363	7,699	9,678	20,251			8,258	
Due to other governmental units	-	-	-	-	-	-	-			-	
Due to other funds	6,602	42	111	-	-	380	-			858	
Due to component units	-	-	-	-	-	-	-			-	
Deferred revenues	1,852,141	-	1,741,765	2,452,986	1,328,096	-	-			-	
Retainage payable	256,946	-	-	11,589	-	-	-			-	
Enterprise zone rebate liability	524,423	-	-	-	-	-	-			-	
Other liabilities	-	-	-	-	-	-	-			-	
Total liabilities	3,309,734	193,641	1,754,865	2,503,165	1,340,740	25,401	25,023			14,650	
Fund balances:											
Reserved for encumbrances	686,305	-	-	3,512	-	-	-			-	
Unreserved:											
Designated for capital improvements	17,682,906	-	-	-	-	-	-			-	
Undesignated	8,875,218	21,665,944	3,893,840	2,915,486	2,424,332	168,572	5,189,714			138,706	
Total fund balances	27,244,429	21,665,944	3,893,840	2,918,998	2,424,332	168,572	5,189,714			138,706	
Total liabilities and fund balances	\$ 30,554,163	21,859,585	5,648,705	5,422,163	3,765,072	193,973	5,214,737			153,356	

Assets	Community				Section 8 Housing	L.A.J.E.T.	J.T.P.A.	Calcasieu Parish	
	Parks Fund	Criminal Court	Action Agency	GIS/MIS Fund				Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission
Cash	\$ 9,357	668,094	217,497	33,346	943,646	23,304	33,026	-	28,364
Investments	2,288,893	2,328,202	-	-	-	-	4,213	2,341,953	121,551
Receivable (net of allowances for uncollectibles):									
Taxes	-	2,185,589	-	-	-	-	-	984,167	-
Interest receivable	26,180	28,812	-	-	-	-	781	29,244	1,462
Other receivables	-	-	-	-	-	-	-	-	-
Deferred charge	-	-	-	-	-	-	-	-	-
Due from other governmental units	27,890	10,469	79,852	7,909	-	78,000	-	-	-
Due from component units	-	10,126	-	-	-	-	-	-	-
Total assets	\$ 2,352,320	5,231,292	297,349	41,255	943,646	101,304	38,020	3,355,364	151,377

Liabilities and Fund Balances

Liabilities:									
Accounts payable	\$ 10,258	75,019	47,009	3,100	10,393	85,509	9,388	-	203
Accrued liabilities	2,877	64,044	9,430	1,174	3,699	15,474	5,014	-	-
Due to other governmental units	-	-	-	-	832,338	-	-	32,817	-
Due to other funds	113	-	15,500	-	-	143	-	-	-
Due to component units	-	-	-	-	-	-	-	647,888	-
Deferred revenues	-	2,374,398	-	-	-	-	-	1,000,000	-
Retainage payable	7,200	-	-	-	-	-	-	16,531	-
Enterprise zone rebate liability	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	7,815	-	-	-	-	-
Total liabilities	20,448	2,513,461	71,939	4,274	854,245	101,126	14,402	1,697,236	203

Fund Balances:

Reserved for encumbrances	-	-	-	-	-	-	4,383	-	-
Unreserved:									
Designated for capital improvements	1,814,558	-	-	-	-	-	-	-	-
Undesignated	517,314	2,717,831	225,410	36,981	89,401	178	19,235	1,658,128	151,174
Total fund balances	2,331,872	2,717,831	225,410	36,981	89,401	178	23,618	1,658,128	151,174
Total liabilities and fund balances	\$ 2,352,320	5,231,292	297,349	41,255	943,646	101,304	38,020	3,355,364	151,377

(continued)

CALCASIEU PARISH POLICE JURY
Special Revenue Funds
Combining Balance Sheet

December 31, 1999

(With comparative totals for December 31, 1998)

Assets	Civilian		Riverboat		Special Service		Port Industrial		Airport Study		Library	
	Airport	Riverboat	Riverboat	Endowment	District	Park Development	Park Development	Fund	Fund	Debt Service	Debt Service	Reduction Fund
Cash	\$ 2,734	2,694	28,771	7,674	10,389	14,687	3,647					
Investments	85,681	10,464,977	945,431	13,085	6,837	66,774	965,530					
Receivable (net of allowances for uncollectibles):												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	1,017	109,645	10,898	154	102	792	10,965					
Other receivables	-	735,794	-	-	-	-	-					
Deferred charge	-	-	-	-	-	-	-					
Due from other governmental units	-	-	-	-	-	-	-					
Due from component units	-	-	-	-	-	-	-					
Total assets	\$ 89,432	11,313,110	985,100	20,913	17,328	82,253	980,142					
Liabilities and fund balances												
Liabilities:												
Accounts payable	-	-	-	-	-	43,234	-					
Accrued liabilities	-	-	-	-	-	-	-					
Due to other governmental units	-	14,694	-	-	-	-	-					
Due to other funds	-	-	-	-	-	-	-					
Due to component units	-	216,235	-	-	-	-	-					
Deferred revenues	-	-	-	-	-	-	-					
Retainage payable	-	-	-	-	-	-	-					
Enterprise zone rebate liability	-	-	-	-	-	-	-					
Other liabilities	-	-	-	-	-	-	-					
Total liabilities	-	230,929	-	-	17,328	43,234	-					
Fund balances:												
Reserved for encumbrances	-	-	-	-	-	-	-					
Unreserved:												
Designated for capital improvements	-	-	-	-	-	-	-					
Undesignated	89,432	11,082,181	985,100	20,913	17,328	39,019	980,142					
Total fund balances	89,432	11,082,181	985,100	20,913	17,328	39,019	980,142					
Total liabilities and fund balances	\$ 89,432	11,313,110	985,100	20,913	17,328	82,253	980,142					

Assets	Multipurpose		Local Law		Totals	
	Contract		Enforcement Block		1999	1998
	Postal Unit	Seniors Fund	Grant Program			
Cash	\$ 20,396	23,060	47,716		2,560,439	3,599,720
Investments	4,982	-	36,581		81,956,584	75,702,316
Receivable (net of allowances for uncollectibles):						
Taxes	-	-	-		12,251,872	11,418,573
Interest receivable	59	-	442		935,328	635,307
Other receivables	-	-	-		735,794	433,912
Deferred charge	-	-	-		45,000	45,000
Due from other governmental units	-	-	-		450,052	771,427
Due from component units	-	-	-		10,126	-
Total assets	\$ 25,437	23,060	84,739		98,945,195	92,606,255

Liabilities and fund balances	Multipurpose		Local Law		Totals	
	Contract		Enforcement Block		1999	1998
	Postal Unit	Seniors Fund	Grant Program			
Liabilities:						
Accounts payable	75	14	-		1,108,352	1,298,817
Accrued liabilities	618	588	-		270,048	220,269
Due to other governmental units	-	-	84,739		964,588	1,203,253
Due to other funds	-	-	-		23,749	145,477
Due to component units	-	-	-		864,123	65,524
Deferred revenues	-	-	-		10,749,386	10,746,605
Retainage payable	-	-	-		292,266	242,206
Enterprise zone rebate liability	-	-	-		524,423	686,828
Other liabilities	-	-	-		7,815	20,060
Total liabilities	693	602	84,739		14,804,750	14,629,039

Fund balances:						
Reserved for encumbrances	-	-	-		694,200	2,074,241
Unreserved:						
Designated for capital improvements	-	-	-		19,497,464	19,378,894
Undesignated	24,744	22,458	-		63,948,781	56,524,081
Total fund balances	24,744	22,458	-		84,140,445	77,977,216
Total liabilities and fund balances	\$ 25,437	23,060	84,739		98,945,195	92,606,255

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

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

For the fiscal year ended December 31, 1999

(With comparative totals for December 31, 1998)

	Public Works	Solid Waste	Office of					Animal Control	Administrative Fund	Planning and Development
			Health Unit	Juvenile Justice Services	Mosquito Control					
Revenues:										
Taxes:										
Ad valorem	\$ 1,870,418	-	1,764,818	2,485,396	1,345,799	-	-	-	-	
Sales	10,722,906	4,826,224	-	-	-	-	-	-	-	
Other taxes, penalties and interest	-	-	-	-	-	-	16,833	-	-	
Licenses and permits	-	-	-	-	-	136,532	758,581	304,528	-	
Intergovernmental revenues	2,200,503	-	109,423	430,899	109,734	208,160	-	32,100	-	
Charges for services	-	-	-	-	-	16,877	1,281,743	13,000	-	
Fines and forfeitures	-	1,339	-	33,623	-	49,639	-	-	-	
Investment income	856,070	579,024	190,209	130,057	98,415	17,357	173,739	14,174	-	
Gaming revenues	440,191	-	-	-	-	-	-	-	-	
Sale of assets	78,730	-	-	-	6,359	-	-	-	-	
Miscellaneous revenues	178,765	-	116,861	16,399	-	8,911	8,560	7,090	-	
Total revenues	16,347,583	5,406,587	2,181,311	3,096,374	1,560,307	437,476	2,239,456	370,892		
Expenditures										
Current:										
Judicial	-	-	-	-	-	-	-	-	-	
Finance and administrative	-	-	-	-	-	-	1,409,176	-	-	
Other general government	-	-	-	-	-	-	-	-	-	
Public safety	697,436	-	-	2,680,207	-	893,277	-	-	-	
Public works	8,307,673	2,878,592	-	-	-	-	-	-	-	
Health and welfare	-	-	986,276	-	1,400,522	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	-	-	
Economic development and assistance	-	-	-	-	-	-	-	-	827,633	
Capital outlay	6,582,966	-	4,142	149,754	-	-	-	-	-	

Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	<u>15,588,075</u>	<u>2,878,592</u>	<u>990,418</u>	<u>2,829,961</u>	<u>1,400,522</u>	<u>893,277</u>	<u>1,409,176</u>	<u>827,633</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>759,508</u>	<u>2,527,995</u>	<u>1,190,893</u>	<u>266,413</u>	<u>159,785</u>	<u>(455,801)</u>	<u>830,280</u>	<u>(456,741)</u>	
Other financing sources (uses):									
Operating transfers in	1,527,593	-	-	-	130,606	425,000	-	300,000	
Operating transfers out	(320,000)	(60,000)	(3,127,188)	-	-	-	(235,000)	-	
Operating transfers from component units	-	-	-	-	-	-	-	-	
Operating transfers to component units	-	-	-	-	-	-	-	-	
Total other financing sources (uses)	<u>1,207,593</u>	<u>(60,000)</u>	<u>(3,127,188)</u>	<u>-</u>	<u>130,606</u>	<u>425,000</u>	<u>(235,000)</u>	<u>300,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>1,967,101</u>	<u>2,467,995</u>	<u>(1,936,295)</u>	<u>266,413</u>	<u>290,391</u>	<u>(30,801)</u>	<u>595,280</u>	<u>(156,741)</u>	
Fund balance at beginning 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>	
Residual equity transfer	<u>16,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance at end of year	<u>\$ 27,244,429</u>	<u>21,665,944</u>	<u>3,893,840</u>	<u>2,918,998</u>	<u>2,424,332</u>	<u>168,572</u>	<u>5,189,714</u>	<u>138,706</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, 1999

(With comparative totals for December 31, 1998)

	Parish		Community		J.T.P.A.	GIS/MIS Fund	Calcasieu Parish Road and Drainage Trust Fund
	Parks Fund	Criminal Court	Action Agency	Section 8 Housing			
Revenues:							
Taxes:							
Ad valorem	\$ -	2,250,340	-	-	-	-	1,019,812
Sales	-	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	1,076,484	1,028,504	2,130,462	129,177	2,638,886	-
Charges for services	101,759	-	16,535	-	-	-	-
Fines and forfeitures	-	946,410	-	-	-	-	-
Investment income	72,789	74,314	10,996	60,952	1,039	1,692	110,600
Gaming revenues	440,191	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-
Miscellaneous revenues	163	405,243	40,811	7,367	-	4,989	-
Total revenues	614,902	4,752,791	1,096,846	2,198,781	130,216	2,645,567	1,130,412
Expenditures							
Current:							
Judicial	-	2,632,996	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	1,082,955	-	128,965	2,646,327	1,886,912
Culture and recreation	414,637	-	-	-	-	-	-
Economic development and assistance	-	-	-	2,231,645	-	407,828	-
Capital outlay	342,589	-	-	-	-	-	-

Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	757,226	2,632,996	1,082,955	2,231,645	128,965	2,646,327	407,828	1,886,912	-
Excess (deficiency) of revenues over (under) expenditures	(142,324)	2,119,795	13,891	(32,864)	1,251	(760)	(396,419)	(756,500)	-
Other financing sources (uses):									
Operating transfers in	281,000	26,573	69,500	-	-	-	365,000	-	-
Operating transfers out	-	-	-	-	-	-	-	(145,093)	-
Operating transfers from component units	-	148,000	-	-	-	-	-	-	-
Operating transfers to component units	-	(1,990,315)	-	-	-	-	-	-	-
Total other financing sources (uses)	281,000	(1,815,742)	69,500	-	-	-	365,000	(145,093)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	138,676	304,053	83,391	(32,864)	1,251	(760)	(31,419)	(901,593)	-
Fund balance at beginning of year	2,193,196	2,413,778	142,019	122,265	35,730	938	55,037	2,559,721	-
Residual equity transfer	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 2,331,872	2,717,831	225,410	89,401	36,981	178	23,618	1,658,128	-

(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, 1999

(With comparative totals for December 31, 1998)

	Calcasieu Parish Law Library Commission	Riverboat		Special Service District Improvement Fund	Port Industrial Park Development Fund	Airport Study Fund
		Civilian Airport	Riverboat Fund			
Revenues:						
Taxes:						
Ad valorem	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Other taxes, penalties and interest	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	28,000
Intergovernmental revenues	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	48,582	4,116	204,170	31,786	934	3,237
Investment income	5,457	-	7,187,078	-	-	-
Gaming revenues	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-
Miscellaneous revenues	-	6,855	-	-	-	-
Total revenues	54,039	10,971	7,391,248	31,786	934	31,237
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-
Other general government	-	-	-	-	2	73,799
Public safety	-	-	-	-	-	-
Public works	-	-	2,544,550	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	42,505	-	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,308	-
Other expenditures	52,235	50,234	-	-	-	-

Total expenditures	52,235	50,234	2,544,550	42,505	1	5,310	73,799
Excess (deficiency) of revenues over (under) expenditures	1,804	(39,263)	4,846,698	(10,719)	817	(4,376)	(42,562)
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	(10,000)	(1,260,850)	-	-	-	-
Operating transfers from component units	-	-	-	-	-	-	-
Operating transfers to component units	-	-	(250,000)	-	-	-	-
Total other financing sources (uses)	-	(10,000)	(1,510,850)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,804	(49,263)	3,335,848	(10,719)	817	(4,376)	(42,562)
Fund balance at beginning of year	149,370	138,695	7,746,333	995,819	20,096	21,704	81,581
Residual equity transfer	-	-	-	-	-	-	-
Fund balance at end of year	\$ 151,174	89,432	11,082,181	985,100	20,913	17,328	39,019

(continued)

CALCASIEU PARISH POLICE JURY

Special Revenue Funds

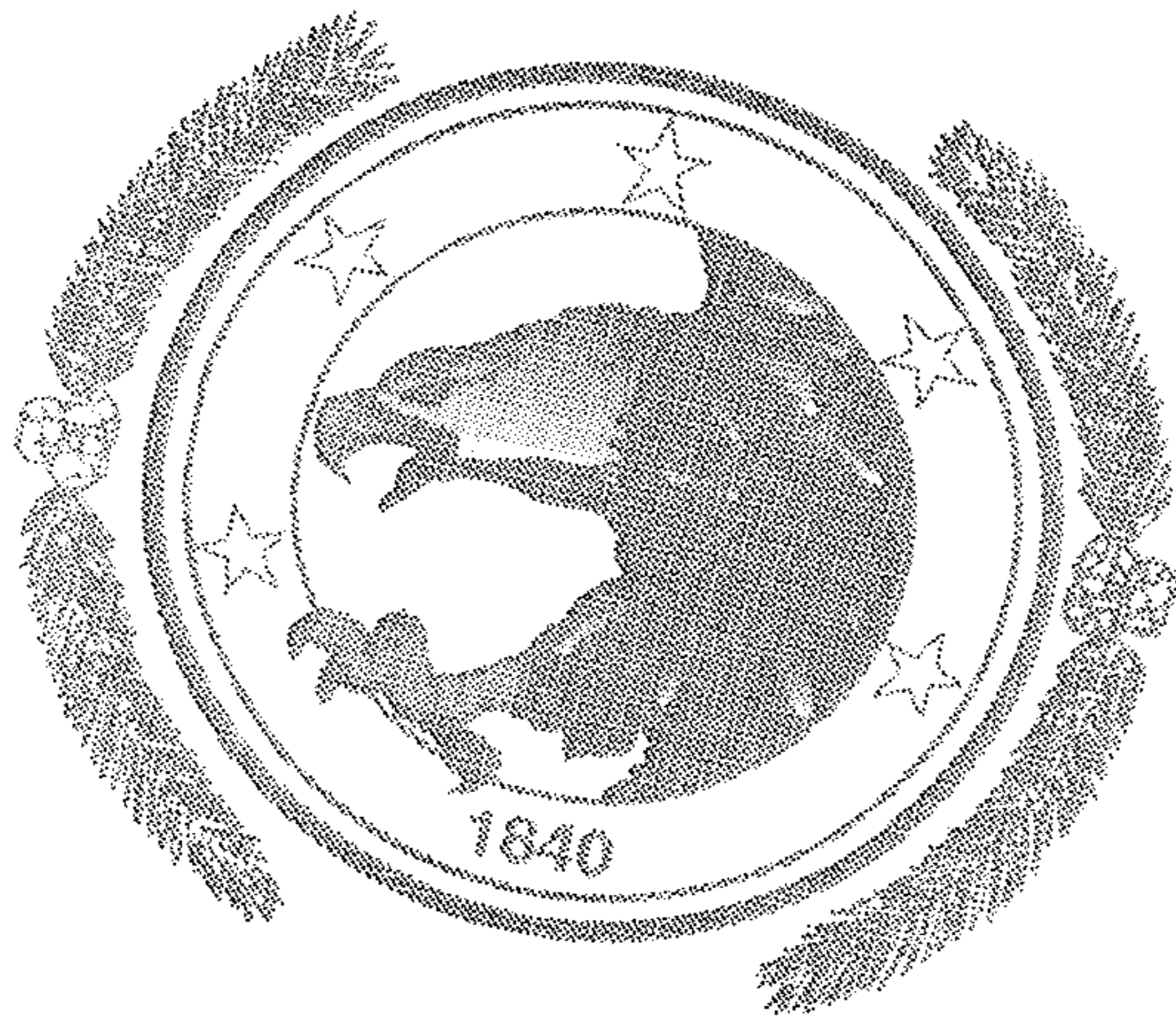
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the fiscal year ended December 31, 1999

(With comparative totals for December 31, 1998)

	Library Debt Service Reduction Fund	Multipurpose		Food for Seniors Fund	Local Law Enforcement Block Grant Program	1998	
		Contract	Postal Unit			1999	Totals
Revenues:							
Taxes:							
Ad valorem	-	-	-	-	-	10,736,583	10,509,312
Sales	-	-	-	-	-	15,549,130	16,474,958
Other taxes, penalties and interest	-	-	-	-	-	16,833	49,694
Licenses and permits	-	-	-	-	-	1,199,641	1,259,027
Intergovernmental revenues	-	39,981	-	-	-	10,162,313	10,771,588
Charges for services	-	-	-	-	-	1,429,914	1,385,780
Fines and forfeitures	-	-	-	-	-	1,079,593	832,393
Investment income	31,825	570	2,059	4,161	2,690,674	4,832,950	4,832,950
Gaming revenues	-	-	-	-	-	8,067,460	6,585,766
Sale of assets	-	-	-	-	-	85,089	177,734
Miscellaneous revenues	-	965	-	420	804,694	662,752	662,752
Total revenues	31,825	41,516	2,059	4,581	51,821,924	53,541,954	
Expenditures							
Current:							
Judicial	-	-	-	-	84,816	2,717,812	2,762,711
Finance and administrative	-	-	-	-	-	1,409,176	1,464,956
Other general government	-	-	-	-	-	73,801	52,069
Public safety	-	-	-	-	-	4,270,920	3,762,824
Public works	-	-	-	-	-	15,617,728	12,515,166
Health and welfare	-	31,671	26,624	-	-	6,303,340	7,350,252
Culture and recreation	-	-	-	-	-	457,142	409,533
Economic development and assistance	-	-	-	-	-	3,467,106	3,255,282

Capital outlay	-	-	-	7,084,759	5,812,199
Other expenditures	-	-	-	102,469	70,917
Total expenditures	-	31,671	26,624	41,504,253	37,455,909
Excess (deficiency) of revenues over (under) expenditures	31,825	9,845	(24,565)	10,317,671	16,086,045
Other financing sources (uses):					
Operating transfers in	-	4,178	43,375	3,172,825	3,321,710
Operating transfers out	-	-	-	(5,184,704)	(3,488,851)
Operating transfers from component units	-	-	-	148,000	134,000
Operating transfers to component units	(43,767)	-	-	(23,313)	(2,148,305)
Total other financing sources (uses)	(43,767)	4,178	43,375	(4,171,274)	(2,181,446)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,942)	14,023	18,810	(130,121)	13,904,599
Fund balance at beginning of year	992,084	10,721	3,648	77,977,216	64,066,521
Residual equity transfer	-	-	-	16,832	6,096
Fund balance at end of year	980,142	24,744	22,458	84,140,445	77,977,216



Calcasieu Parish Police Jury
Public Works Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 211,879	\$ 819,638
Investments	26,774,334	25,005,214
Receivables (net of allowances for uncollectibles):		
Taxes	3,081,710	2,705,800
Due from other governmental units	184,730	224,397
Interest receivable	301,510	216,672
Total Assets	\$ 30,554,163	\$ 28,971,721
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 584,077	\$ 637,030
Due to other governmental units	—	279,699
Accrued liabilities	85,545	76,833
Due to other funds	6,602	1,217
Deferred revenues	1,852,141	1,788,869
Retainage payable	256,946	240,749
Enterprise zone rebate liability	524,423	686,828
Total Liabilities	3,309,734	3,711,225
 Fund Balances:		
Reserved for encumbrances	686,305	1,800,296
Unreserved:		
Designated for capital improvements	17,682,906	17,704,680
Undesignated	8,875,218	5,755,520
Total Fund Balances	27,244,429	25,260,496
Total Liabilities and Fund Balances	\$ 30,554,163	\$ 28,971,721

Calcasieu Parish Police Jury
Public Works Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 1,870,418	\$ 1,836,093
Sales	10,722,906	11,366,647
Intergovernmental revenues	2,200,503	1,939,918
Investment income	856,070	1,586,018
Gaming revenues	440,191	498,558
Sale of assets	78,730	155,420
Miscellaneous revenues	178,765	141,002
	16,347,583	17,523,656
Expenditures:		
Current:		
Public safety	697,436	643,637
Public works	8,307,673	8,572,163
Capital outlay	6,582,966	5,589,099
	15,588,075	14,804,899
	759,508	2,718,757
Other financing sources (uses):		
Operating transfers in	1,527,593	1,711,696
Operating transfers out	(320,000)	(110,000)
	1,207,593	1,601,696
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,967,101	4,320,453
Fund balance at beginning of year	25,260,496	20,933,947
Residual equity transfer	16,832	6,096
	\$ 27,244,429	\$ 25,260,496
Fund balance at end of year	\$ 27,244,429	\$ 25,260,496

Calcasieu Parish Police Jury
Public Works Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,788,869	\$ 1,740,886	\$ (47,983)
Sales	10,999,999	10,444,705	(555,294)
Intergovernmental revenues	2,078,592	1,878,554	(200,038)
Investment income	603,150	1,406,743	803,593
Gaming revenues	350,000	502,710	152,710
Sale of assets	—	78,730	78,730
Miscellaneous revenues	90,000	178,765	88,765
Total revenues	<u>15,910,610</u>	<u>16,231,093</u>	<u>320,483</u>
Expenditures:			
Current:			
Public safety	773,229	690,133	83,096
Public works	10,619,841	8,592,782	2,027,059
Capital outlay	14,493,612	6,444,658	8,048,954
Total expenditures	<u>25,886,682</u>	<u>15,727,573</u>	<u>10,159,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,976,072)</u>	<u>503,520</u>	<u>10,479,592</u>
Other financing sources (uses):			
Operating transfers in	1,382,500	1,527,593	145,093
Operating transfers out	(320,000)	(320,000)	—
Total other financing sources (uses)	<u>1,062,500</u>	<u>1,207,593</u>	<u>145,093</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(8,913,572)</u>	<u>1,711,113</u>	<u>10,624,685</u>
Fund balance at beginning of year	26,127,171	26,127,171	—
Residual equity transfer	—	16,832	16,832
Fund balance at end of year	<u>\$ 17,213,599</u>	<u>\$ 27,855,116</u>	<u>\$10,641,517</u>

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ 193,659	\$ 257,219
Investments	20,860,167	18,319,098
Receivables (net of allowances for uncollectibles):		
Taxes	565,005	446,496
Due from other governmental units	—	41,429
Interest receivable	240,754	147,318
Total Assets	<u><u>\$ 21,859,585</u></u>	<u><u>\$ 19,211,560</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 192,203	\$ 12,303
Accrued liabilities	1,396	1,308
Due to other funds	42	—
 Total Liabilities	<u>193,641</u>	<u>13,611</u>
 Fund Balances:		
Unreserved-undesignated	<u>21,665,944</u>	<u>19,197,949</u>
 Total Liabilities and Fund Balances	<u><u>\$ 21,859,585</u></u>	<u><u>\$ 19,211,560</u></u>

Calcasieu Parish Police Jury
Solid Waste Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Sales	\$ 4,826,224	\$ 5,108,311
Intergovernmental revenues	—	309,965
Fines and forfeitures	1,339	—
Investment income	579,024	1,061,195
	5,406,587	6,479,471
Expenditures:		
Current:		
Public works	2,878,592	3,017,780
	2,878,592	3,017,780
Excess (deficiency) of revenues over (under) expenditures	2,527,995	3,461,691
Other financing sources (uses):		
Operating transfers out	(60,000)	(60,000)
	(60,000)	(60,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,467,995	3,401,691
Fund balance at beginning of year	19,197,949	15,796,258
Fund balance at end of year	\$ 21,665,944	\$ 19,197,949

Calcasieu Parish Police Jury
Solid Waste Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Taxes:			
Sales	\$ 4,950,000	\$ 4,707,716	\$ (242,284)
Intergovernmental revenues	—	41,429	41,429
Fines and forfeitures	—	1,339	1,339
Investment income	800,000	1,008,059	208,059
Total revenues	<u>5,750,000</u>	<u>5,758,543</u>	<u>8,543</u>
Expenditures:			
Current:			
Public works	3,139,369	2,885,413	253,956
Capital outlay	200,000	—	200,000
Total expenditures	<u>3,339,369</u>	<u>2,885,413</u>	<u>453,956</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,410,631</u>	<u>2,873,130</u>	<u>462,499</u>
Other financing sources (uses):			
Operating transfers out	(60,000)	(60,000)	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,350,631	2,813,130	462,499
Fund balance at beginning of year	<u>18,679,711</u>	<u>18,679,711</u>	—
Fund balance at end of year	<u>\$ 21,030,342</u>	<u>\$ 21,492,841</u>	<u>\$ 462,499</u>

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 4,628	\$ 81,585
Investments	3,840,257	5,727,306
Receivables (net of allowances for uncollectibles):		
Taxes	1,714,188	1,642,420
Interest receivable	44,632	49,037
Deferred charge	45,000	45,000
Total Assets	\$ 5,648,705	\$ 7,545,348
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 9,049	\$ 9,063
Accrued liabilities	3,940	3,024
Due to other funds	111	—
Deferred revenues	1,741,765	1,703,126
 Total Liabilities	1,754,865	1,715,213
 Fund Balances:		
Unreserved-undesignated	3,893,840	5,830,135
Total Liabilities and Fund Balances	\$ 5,648,705	\$ 7,545,348

Calcasieu Parish Police Jury
Health Unit Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Taxes:		
Ad valorem	\$ 1,764,818	\$ 1,727,600
Intergovernmental revenues	109,423	109,423
Investment income	190,209	379,133
Miscellaneous revenues	116,861	117,235
	<u>2,181,311</u>	<u>2,333,391</u>
Expenditures:		
Current:		
Health and welfare	986,276	1,070,419
Capital outlay	4,142	6,113
	<u>990,418</u>	<u>1,076,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,190,893</u>	<u>1,256,859</u>
Other financing sources (uses):		
Operating transfers out	<u>(3,127,188)</u>	<u>(474,416)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,936,295)	782,443
Fund balance at beginning of year	<u>5,830,135</u>	<u>5,047,692</u>
Fund balance at end of year	<u>\$ 3,893,840</u>	<u>\$ 5,830,135</u>

Calcasieu Parish Police Jury
 Health Unit Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,703,126	\$ 1,673,616	\$ (29,510)
Intergovernmental revenues	109,423	109,423	—
Investment income	80,000	269,192	189,192
Miscellaneous revenues	116,652	116,861	209
	<u>2,009,201</u>	<u>2,169,092</u>	<u>159,891</u>
Expenditures:			
Current:			
Health and welfare	1,203,486	928,796	274,690
Capital outlay	90,000	4,142	85,858
	<u>1,293,486</u>	<u>932,938</u>	<u>360,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>715,715</u>	<u>1,236,154</u>	<u>520,439</u>
Other financing sources (uses):			
Operating transfers out	<u>(3,161,532)</u>	<u>(3,127,188)</u>	<u>34,344</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,445,817)</u>	<u>(1,891,034)</u>	<u>554,783</u>
Fund balance at beginning of year	<u>5,841,899</u>	<u>5,841,899</u>	<u>—</u>
Fund balance at end of year	<u>\$ 3,396,082</u>	<u>\$ 3,950,865</u>	<u>\$ 554,783</u>

Calcasieu Parish Police Jury
Office of Juvenile Justice Services
Comparative Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ 3,407	\$ 55,750
Investments	2,935,650	2,652,661
Receivables (net of allowances for uncollectibles):		
Taxes	2,414,145	2,313,074
Interest receivable	34,980	22,421
Due from other governmental units	33,981	51,992
Total Assets	<u><u>\$ 5,422,163</u></u>	<u><u>\$ 5,095,898</u></u>
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 8,227	\$ 23,929
Accrued liabilities	30,363	20,815
Deferred revenues	2,452,986	2,398,569
Retainage payable	11,589	—
Total Liabilities	<u>2,503,165</u>	<u>2,443,313</u>
 Fund Balances:		
Reserved for encumbrances	3,512	—
Unreserved-undesignated	2,915,486	2,652,585
Total Fund Balances	<u>2,918,998</u>	<u>2,652,585</u>
 Total Liabilities and Fund Balances	<u><u>\$ 5,422,163</u></u>	<u><u>\$ 5,095,898</u></u>

Calcasieu Parish Police Jury
Office of Juvenile Justice Services
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 2,485,396	\$ 2,432,713
Intergovernmental revenues	430,899	311,675
Charges for services	--	4,349
Fines and forfeitures	33,623	33,238
Investment income	130,057	196,663
Miscellaneous revenues	16,399	4,129
	3,096,374	2,982,767
 Expenditures:		
Current:		
Public safety	2,680,207	2,285,635
Capital outlay	149,754	7,088
	2,829,961	2,292,723
 Excess (deficiency) of revenues over (under) expenditures	266,413	690,044
 Fund balance at beginning of year	2,652,585	1,962,541
 Fund balance at end of year	\$ 2,918,998	\$ 2,652,585

Calcasieu Parish Police Jury
Office of Juvenile Justice Services
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,398,569	\$ 2,356,955	\$ (41,614)
Intergovernmental revenues	279,423	448,910	169,487
Fines and forfeitures	17,000	33,623	16,623
Investment income	70,000	190,435	120,435
Miscellaneous revenues	—	16,399	16,399
	<u>2,764,992</u>	<u>3,046,322</u>	<u>281,330</u>
Expenditures:			
Current:			
Public safety	2,503,611	2,605,970	(102,359)
Capital outlay	570,275	138,165	432,110
	<u>3,073,886</u>	<u>2,744,135</u>	<u>329,751</u>
Excess (deficiency) of revenues over (under) expenditures	(308,894)	302,187	611,081
Fund balance at beginning of year	<u>2,749,508</u>	<u>2,749,508</u>	—
Fund balance at end of year	<u><u>\$ 2,440,614</u></u>	<u><u>\$ 3,051,695</u></u>	<u><u>\$ 611,081</u></u>

Calcasieu Parish Police Jury
Mosquito Control Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 4,510	\$ 76,260
Investments	2,398,541	2,067,159
Receivables (net of allowances for uncollectibles):		
Taxes	1,307,068	1,252,344
Due from other governmental units	27,221	29,359
Interest receivable	27,732	18,756
Total Assets	\$ 3,765,072	\$ 3,443,878
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 4,945	\$ 5,574
Accrued liabilities	7,699	5,729
Deferred revenues	1,328,096	1,298,634
Total Liabilities	1,340,740	1,309,937
Fund Balances:		
Reserved for encumbrances	—	2,396
Unreserved-undesignated	2,424,332	2,131,545
Total Fund Balances	2,424,332	2,133,941
Total Liabilities and Fund Balances	\$ 3,765,072	\$ 3,443,878

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 1,345,799	\$ 1,317,299
Intergovernmental revenues	109,734	111,871
Investment income	98,415	166,623
Sale of assets	6,359	19,992
Miscellaneous revenues	--	2,500
	1,560,307	1,618,285
 Expenditures:		
Current:		
Health and welfare	1,400,522	1,627,779
Excess (deficiency) of revenues over (under) expenditures	159,785	(9,494)
 Other financing sources (uses):		
Operating transfers in	130,606	119,416
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	290,391	109,922
 Fund balance at beginning of year	2,133,941	2,024,019
 Fund balance at end of year	\$ 2,424,332	\$ 2,133,941

Calcasieu Parish Police Jury
 Mosquito Control Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,298,634	\$ 1,276,257	\$ (22,377)
Intergovernmental revenues	102,512	111,871	9,359
Investment income	90,000	147,746	57,746
Sale of assets	—	6,359	6,359
	<u>1,491,146</u>	<u>1,542,233</u>	<u>51,087</u>
Expenditures:			
Current:			
Health and welfare	1,513,101	1,354,704	158,397
	<u>1,513,101</u>	<u>1,354,704</u>	<u>158,397</u>
Excess (deficiency) of revenues over (under) expenditures	(21,955)	187,529	209,484
	<u>(21,955)</u>	<u>187,529</u>	<u>209,484</u>
Other financing sources (uses):			
Operating transfers in	164,950	130,606	(34,344)
	<u>164,950</u>	<u>130,606</u>	<u>(34,344)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	142,995	318,135	175,140
	<u>142,995</u>	<u>318,135</u>	<u>175,140</u>
Fund balance at beginning of year	2,181,605	2,181,605	—
	<u>2,181,605</u>	<u>2,181,605</u>	<u>—</u>
Fund balance at end of year	\$ 2,324,600	\$ 2,499,740	\$ 175,140
	<u><u>\$ 2,324,600</u></u>	<u><u>\$ 2,499,740</u></u>	<u><u>\$ 175,140</u></u>

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 9,708	\$ 12,153
Investments	181,436	345,535
Interest receivable	2,829	2,865
	Total Assets	Total Assets
	\$ 193,973	\$ 360,553
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 15,343	\$ 52,514
Accrued liabilities	9,678	6,880
Due to other funds	380	101,786
	Total Liabilities	Total Liabilities
	25,401	161,180
 Fund Balances:		
Reserved for encumbrances	—	7,200
Unreserved-undesignated	168,572	192,173
	Total Fund Balances	Total Fund Balances
	168,572	199,373
 Total Liabilities and Fund Balances	Total Liabilities and Fund Balances	Total Liabilities and Fund Balances
	\$ 193,973	\$ 360,553

Calcasieu Parish Police Jury
Animal Control Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Licenses and permits	\$ 136,532	\$ 124,239
Intergovernmental revenues	208,160	205,227
Charges for services	16,877	13,816
Fines and forfeitures	49,639	19,431
Investment income	17,357	27,546
Sale of assets	—	205
Miscellaneous revenues	8,911	4,538
Total revenues	<u>437,476</u>	<u>395,002</u>
Expenditures:		
Current:		
Public safety	<u>893,277</u>	<u>833,552</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(455,801)</u>	<u>(438,550)</u>
Other financing sources (uses):		
Operating transfers in	<u>425,000</u>	<u>425,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(30,801)	(13,550)
Fund balance at beginning of year	<u>199,373</u>	<u>212,923</u>
Fund balance at end of year	<u><u>\$ 168,572</u></u>	<u><u>\$ 199,373</u></u>

Calcasieu Parish Police Jury
 Animal Control Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Licenses and permits	\$ 130,000	\$ 136,532	\$ 6,532
Intergovernmental revenues	208,906	208,160	(746)
Charges for services	9,000	16,877	7,877
Fines and forfeitures	36,000	49,639	13,639
Investment income	15,649	21,088	5,439
Miscellaneous revenues	3,500	8,911	5,411
	<u>403,055</u>	<u>441,207</u>	<u>38,152</u>
Expenditures:			
Current:			
Public safety	910,652	935,225	(24,573)
	<u>910,652</u>	<u>935,225</u>	<u>(24,573)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(507,597)</u>	<u>(494,018)</u>	<u>13,579</u>
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	<u>(82,597)</u>	<u>(69,018)</u>	<u>13,579</u>
Fund balance at beginning of year	<u>358,999</u>	<u>358,999</u>	<u>—</u>
Fund balance at end of year	<u>\$ 276,402</u>	<u>\$ 289,981</u>	<u>\$ 13,579</u>

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 4,564	\$ 93,238
Investments	5,149,836	4,500,128
Interest receivable	60,337	38,038
Total Assets	\$ 5,214,737	\$ 4,631,404
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 4,772	\$ 19,707
Accrued liabilities	20,251	16,889
Due to other funds	—	374
Total Liabilities	25,023	36,970
Fund Balances:		
Unreserved-undesignated	5,189,714	4,594,434
Total Liabilities and Fund Balances	\$ 5,214,737	\$ 4,631,404

Calcasieu Parish Police Jury
 Administrative Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Other taxes, penalties and interest	\$ 16,833	\$ 49,694
License and permits	758,581	773,828
Charges for services	1,281,743	1,257,162
Investment income	173,739	307,086
Miscellaneous revenues	8,560	6,863
Total revenues	2,239,456	2,394,633
Expenditures:		
Current:		
Finance and administrative	1,409,176	1,464,956
Total expenditures	1,409,176	1,464,956
Excess (deficiency) of revenues over (under) expenditures	830,280	929,677
Other financing sources (uses):		
Operating transfers out	(235,000)	(425,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	595,280	504,677
Fund balance at beginning of year	4,594,434	4,089,757
Fund balance at end of year	\$ 5,189,714	\$ 4,594,434

Calcasieu Parish Police Jury
 Administrative Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Other taxes, penalties and interest	\$ 45,000	\$ 16,833	\$ (28,167)
License and permits	767,500	758,581	(8,919)
Charges for services	1,290,408	1,281,743	(8,665)
Investment income	100,000	279,657	179,657
Miscellaneous revenues	8,450	8,560	110
	<u>2,211,358</u>	<u>2,345,374</u>	<u>134,016</u>
Expenditures:			
Current:			
Finance and administrative	1,591,241	1,417,311	173,930
	<u>620,117</u>	<u>928,063</u>	<u>307,946</u>
Excess (deficiency) of revenues over (under) expenditures			
Other financing sources (uses):			
Operating transfers out	(2,156,120)	(235,000)	1,921,120
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,536,003)	693,063	2,229,066
Fund balance at beginning of year	4,614,253	4,614,253	—
Fund balance at end of year	<u>\$ 3,078,250</u>	<u>\$ 5,307,316</u>	<u>\$2,229,066</u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 9,682	\$ 7,295
Investments	141,673	301,880
Interest receivable	2,001	2,809
Total Assets	\$ 153,356	\$ 311,984
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 5,534	\$ 10,493
Accrued liabilities	8,258	6,044
Due to other funds	858	—
Total Liabilities	14,650	16,537
 Fund Balances:		
Reserved for encumbrances	—	4,892
Unreserved-undesignated	138,706	290,555
Total Fund Balances	138,706	295,447
 Total Liabilities and Fund Balances	\$ 153,356	\$ 311,984

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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
License and permits	\$ 304,528	\$ 360,960
Intergovernmental revenues	32,100	35,121
Charges for services	13,000	13,000
Investment income	14,174	26,423
Miscellaneous revenues	7,090	5,370
	<u>370,892</u>	<u>440,874</u>
Expenditures:		
Current:		
Economic development & assistance	827,633	685,646
Capital outlay	—	2,456
	<u>827,633</u>	<u>688,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(456,741)</u>	<u>(247,228)</u>
Other financing sources (uses):		
Operating transfers in	<u>300,000</u>	<u>300,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(156,741)</u>	<u>52,772</u>
Fund balance at beginning of year	<u>295,447</u>	<u>242,675</u>
Fund balance at end of year	<u>\$ 138,706</u>	<u>\$ 295,447</u>

Calcasieu Parish Police Jury
 Planning and Development Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
License and permits	\$ 329,900	\$ 304,528	\$ (25,372)
Intergovernmental revenues	32,000	32,100	100
Charges for services	13,000	13,000	—
Investment income	11,000	17,088	6,088
Miscellaneous revenues	5,000	7,090	2,090
	<u> </u>	<u> </u>	<u> </u>
Total revenues	390,900	373,806	(17,094)
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Current:			
Economic development & assistance	866,625	829,793	36,832
Capital outlay	2,000	—	2,000
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	868,625	829,793	38,832
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	(477,725)	(455,987)	21,738
	<u> </u>	<u> </u>	<u> </u>
Other financing sources (uses):			
Operating transfers in	300,000	300,000	—
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(177,725)	(155,987)	21,738
	<u> </u>	<u> </u>	<u> </u>
Fund balance at beginning of year	311,306	311,306	—
	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	\$ 133,581	\$ 155,319	\$ 21,738
	<u> </u>	<u> </u>	<u> </u>

Calcasieu Parish Police Jury
 Parish Parks Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 9,357	\$ 44,569
Investments	2,288,893	2,067,497
Due from other governmental units	27,890	90,409
Interest receivable	26,180	16,847
	\$ 2,352,320	\$ 2,219,322
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,258	\$ 22,517
Accrued liabilities	2,877	2,152
Due to other funds	113	—
Retainage payable	7,200	1,457
	20,448	26,126
 Fund Balances:		
Reserved for encumbrances	—	259,457
Unreserved:		
Designated for capital improvements	1,814,558	1,674,214
Undesignated	517,314	259,525
	2,331,872	2,193,196
 Total Liabilities and Fund Balances	\$ 2,352,320	\$ 2,219,322

Calcasieu Parish Police Jury
 Parish Parks Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Charges for services	\$ 101,759	\$ 85,921
Investment income	72,789	124,996
Gaming revenues	440,191	498,558
Miscellaneous revenues	163	362
	614,902	709,837
Expenditures:		
Current:		
Culture and recreation	414,637	358,528
Capital outlay	342,589	100,704
	757,226	459,232
Excess (deficiency) of revenues over (under) expenditures	(142,324)	250,605
Other financing sources (uses):		
Operating transfers in	281,000	281,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	138,676	531,605
Fund balance at beginning of year	2,193,196	1,661,591
Fund balance at end of year	\$ 2,331,872	\$ 2,193,196

Calcasieu Parish Police Jury
 Parish Parks Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Charges for services	\$ 66,500	\$ 101,759	\$ 35,259
Investment income	55,000	119,866	64,866
Gaming revenues	350,000	502,710	152,710
Miscellaneous revenues	100	163	63
	<u>471,600</u>	<u>724,498</u>	<u>252,898</u>
Expenditures:			
Current:			
Culture and recreation	463,283	413,187	50,096
Capital outlay	1,020,913	352,259	668,654
	<u>1,484,196</u>	<u>765,446</u>	<u>718,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,012,596)</u>	<u>(40,948)</u>	<u>971,648</u>
Other financing sources (uses):			
Operating transfers in	<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	(731,596)	240,052	971,648
Fund balance at beginning of year	<u>2,123,330</u>	<u>2,123,330</u>	<u>—</u>
Fund balance at end of year	<u>\$ 1,391,734</u>	<u>\$ 2,363,382</u>	<u>\$ 971,648</u>

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 668,094	\$ 395,623
Investments	2,328,202	2,409,697
Receivables (net of allowances for uncollectibles):		
Taxes	2,185,589	2,094,084
Interest receivable	28,812	17,885
Due from other governmental units	10,469	28,041
Due from component units	10,126	—
Total Assets	\$ 5,231,292	\$ 4,945,330
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 75,019	\$ 116,918
Accrued liabilities	64,044	48,342
Due to component units	—	36,623
Deferred revenues	2,374,398	2,329,669
Total Liabilities	2,513,461	2,531,552
Fund Balances:		
Unreserved-undesignated	2,717,831	2,413,778
Total Liabilities and Fund Balances	\$ 5,231,292	\$ 4,945,330

Calcasieu Parish Police Jury
Criminal Court Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 2,250,340	\$ 2,202,466
Intergovernmental revenues	1,076,484	857,065
Fines and forfeitures	946,410	731,671
Investment income	74,314	204,480
Miscellaneous revenues	405,243	335,315
	4,752,791	4,330,997
Expenditures:		
Current:		
Judicial	2,632,996	2,623,147
Capital outlay	—	18,471
	2,632,996	2,641,618
Excess (deficiency) of revenues over (under) expenditures	2,119,795	1,689,379
Other financing sources (uses):		
Operating transfers in	26,573	—
Operating transfers out	—	(7,055)
Operating transfers from component units	148,000	134,000
Operating transfers to component units	(1,990,315)	(1,848,305)
	(1,815,742)	(1,721,360)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	304,053	(31,981)
Fund balance at beginning of year	2,413,778	2,445,759
Fund balance at end of year	\$ 2,717,831	\$ 2,413,778

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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Taxes:			
Ad valorem	\$ 2,171,486	\$ 2,134,056	\$ (37,430)
Intergovernmental revenues	160,264	251,610	91,346
Fines and forfeitures	710,000	936,285	226,285
Investment income	84,000	122,199	38,199
Miscellaneous revenues	342,500	405,243	62,743
	<u>3,468,250</u>	<u>3,849,393</u>	<u>381,143</u>
Expenditures:			
Current:			
Judicial	1,687,015	1,734,418	(47,403)
	<u>1,687,015</u>	<u>1,734,418</u>	<u>(47,403)</u>
Excess (deficiency) of revenues over (under) expenditures	1,781,235	2,114,975	333,740
	<u>1,781,235</u>	<u>2,114,975</u>	<u>333,740</u>
Other financing sources (uses):			
Operating transfers in	—	26,573	26,573
Operating transfers from component units	125,000	148,000	23,000
Operating transfers to component units	(1,792,247)	(1,990,315)	(198,068)
	<u>(1,667,247)</u>	<u>(1,815,742)</u>	<u>(148,495)</u>
Total other financing sources (uses)	<u>(1,667,247)</u>	<u>(1,815,742)</u>	<u>(148,495)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	113,988	299,233	185,245
Fund balance at beginning of year	<u>2,658,859</u>	<u>2,658,859</u>	<u>—</u>
Fund balance at end of year	<u>\$ 2,772,847</u>	<u>\$ 2,958,092</u>	<u>\$ 185,245</u>

Calcasieu Parish Police Jury
Community Action Agency Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 217,497	\$ 147,935
Due from other governmental units	79,852	105,505
	\$ 297,349	\$ 253,440
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 47,009	\$ 60,826
Accrued liabilities	9,430	8,495
Due to other funds	15,500	42,100
	71,939	111,421
 Fund Balances:		
Unreserved-undesignated	225,410	142,019
	\$ 297,349	\$ 253,440
 Total Liabilities and Fund Balances		

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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Intergovernmental revenues	\$ 1,028,504	\$ 1,184,513
Charges for services	16,535	11,532
Investment income	10,996	10,890
Miscellaneous revenues	40,811	34,262
	<u>1,096,846</u>	<u>1,241,197</u>
Expenditures:		
Current:		
Health and welfare	1,082,955	1,306,343
	<u>1,082,955</u>	<u>1,306,343</u>
Excess (deficiency) of revenues over (under) expenditures	13,891	(65,146)
	<u>13,891</u>	<u>(65,146)</u>
Other financing sources (uses):		
Operating transfers in	69,500	60,000
Operating transfers out	--	(3,000)
	<u>69,500</u>	<u>57,000</u>
Total other financing sources (uses)	69,500	57,000
	<u>69,500</u>	<u>57,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	83,391	(8,146)
	<u>83,391</u>	<u>(8,146)</u>
Fund balance at beginning of year	142,019	150,165
	<u>142,019</u>	<u>150,165</u>
Fund balance at end of year	\$ <u>225,410</u>	\$ <u>142,019</u>

Calcasieu Parish Police Jury
 Community Action Agency Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,423,054	\$ 1,054,157	\$ (368,897)
Charges for services	11,940	16,535	4,595
Investment income	5,300	10,996	5,696
Miscellaneous revenues	36,948	40,811	3,863
	<u>1,477,242</u>	<u>1,122,499</u>	<u>(354,743)</u>
Expenditures:			
Current:			
Health and welfare	1,581,266	1,090,795	490,471
	<u>1,581,266</u>	<u>1,090,795</u>	<u>490,471</u>
Excess (deficiency) of revenues over (under) expenditures	(104,024)	31,704	135,728
Other financing sources (uses):			
Operating transfers in	68,000	69,500	1,500
	<u>68,000</u>	<u>69,500</u>	<u>1,500</u>
Total other financing sources (uses)	68,000	69,500	1,500
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(36,024)	101,204	137,228
Fund balance at beginning of year	97,010	97,010	—
	<u>97,010</u>	<u>97,010</u>	<u>—</u>
Fund balance at end of year	\$ 60,986	\$ 198,214	\$ 137,228
	<u>\$ 60,986</u>	<u>\$ 198,214</u>	<u>\$ 137,228</u>

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Comparative Balance Sheets
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ 943,646	\$ 1,290,413
	<u>943,646</u>	<u>1,290,413</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 10,393	\$ 3,518
Accrued liabilities	3,699	2,876
Due to other governmental units	832,338	923,554
Deferred revenue	—	227,738
Other liabilities	7,815	10,462
	<u>854,245</u>	<u>1,168,148</u>
Total Liabilities	<u>854,245</u>	<u>1,168,148</u>
Fund Balances:		
Unreserved-undesignated	89,401	122,265
	<u>89,401</u>	<u>122,265</u>
Total Liabilities and Fund Balances	\$ <u>943,646</u>	\$ <u>1,290,413</u>

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ 2,130,462	\$ 2,007,902
Investment income	60,952	67,743
Miscellaneous revenues	7,367	754
Total revenues	2,198,781	2,076,399
Expenditures:		
Current:		
Economic development and assistance	2,231,645	2,126,493
Excess (deficiency) of revenues over (under) expenditures	(32,864)	(50,094)
Fund balance at beginning of year	122,265	172,359
Fund balance at end of year	\$ 89,401	\$ 122,265

Calcasieu Parish Police Jury
 Section 8 Housing Assistance Program
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 1,977,094	\$ 2,127,916	\$ 150,822
Investment income	25,000	60,952	35,952
Miscellaneous revenues	1,005	7,367	6,362
	<u>2,003,099</u>	<u>2,196,235</u>	<u>193,136</u>
Expenditures:			
Current:			
Economic development and assistance	2,222,127	2,224,610	(2,483)
	<u>2,222,127</u>	<u>2,224,610</u>	<u>(2,483)</u>
Excess (deficiency) of revenues over (under) expenditures	(219,028)	(28,375)	190,653
	<u>(219,028)</u>	<u>(28,375)</u>	<u>190,653</u>
Fund balance at beginning of year	962,858	962,858	—
	<u>962,858</u>	<u>962,858</u>	<u>—</u>
Fund balance at end of year	\$ 743,830	\$ 934,483	\$ 190,653
	<u><u>743,830</u></u>	<u><u>934,483</u></u>	<u><u>190,653</u></u>

Calcasieu Parish Police Jury
LAJET Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 33,346	\$ 29,662
Due from other governmental units	7,909	9,490
	\$ 41,255	\$ 39,152
	\$ 41,255	\$ 39,152
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 3,100	\$ 1,861
Accrued liabilities	1,174	1,561
	4,274	3,422
Total Liabilities	4,274	3,422
 Fund Balances:		
Unreserved-undesignated	36,981	35,730
	\$ 41,255	\$ 39,152
Total Liabilities and Fund Balances	\$ 41,255	\$ 39,152

Calcasieu Parish Police Jury
LAJET Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ 129,177	\$ 214,075
Investment income	1,039	1,107
Total revenues	130,216	215,182
Expenditures:		
Current:		
Health and welfare	128,965	215,787
Excess (deficiency) of revenues over (under) expenditures	1,251	(605)
Other financing sources (uses):		
Operating transfers in	—	3,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,251	2,395
Fund balance at beginning of year	35,730	33,335
Fund balance at end of year	\$ 36,981	\$ 35,730

Calcasieu Parish Police Jury
 LAJET Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 276,635	\$ 130,757	\$ (145,878)
Investment income	400	1,039	639
	<u>277,035</u>	<u>131,796</u>	<u>(145,239)</u>
Expenditures:			
Current:			
Health and welfare	<u>276,635</u>	<u>127,870</u>	<u>148,765</u>
	400	3,926	3,526
Excess (deficiency) of revenues over (under) expenditures	400	3,926	3,526
Fund balance at beginning of year	<u>28,976</u>	<u>28,976</u>	—
Fund balance at end of year	<u><u>\$ 29,376</u></u>	<u><u>\$ 32,902</u></u>	<u><u>\$ 3,526</u></u>

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 23,304	\$ 32
Due from other governmental units	78,000	189,972
	\$ 101,304	\$ 190,004
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 85,509	\$ 176,190
Accrued liabilities	15,474	12,876
Due to other funds	143	—
	101,126	189,066
Total Liabilities		
 Fund Balances:		
Unreserved-undesignated	178	938
	\$ 101,304	\$ 190,004
 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, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ 2,638,886	\$ 3,091,501
Investment income	1,692	1,786
Sale of assets	—	2,117
Miscellaneous revenues	4,989	—
	2,645,567	3,095,404
Expenditures:		
Current:		
Health and welfare	2,646,327	3,096,965
	(760)	(1,561)
Excess (deficiency) of revenues over (under) expenditures		
Fund balance at beginning of year	938	2,499
Fund balance at end of year	\$ 178	\$ 938

Calcasieu Parish Police Jury
 Job Training Program Act Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Intergovernmental revenues	\$ 3,196,273	\$ 2,750,858	\$ (445,415)
Investment income	1,811	1,692	(119)
	<u>3,198,084</u>	<u>2,752,550</u>	<u>(445,534)</u>
Expenditures:			
Current:			
Health and welfare	3,196,273	2,725,125	471,148
	<u>3,196,273</u>	<u>2,725,125</u>	<u>471,148</u>
Excess (deficiency) of revenues over (under) expenditures	1,811	27,425	25,614
Fund balance at beginning of year	<u>(22,600)</u>	<u>(22,600)</u>	—
Fund balance at end of year	<u>\$ (20,789)</u>	<u>\$ 4,825</u>	<u>\$ 25,614</u>

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 33,026	\$ 14,190
Investments	4,213	57,914
Interest receivable	781	714
Total Assets	\$ 38,020	\$ 72,818
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 9,388	\$ 14,650
Accrued liabilities	5,014	3,131
Total Liabilities	14,402	17,781
 Fund Balances:		
Reserved for encumbrances	4,383	—
Unreserved-undesignated	19,235	55,037
Total Fund Balances	23,618	55,037
 Total Liabilities and Fund Balances	\$ 38,020	\$ 72,818

Calcasieu Parish Police Jury
GIS/MIS Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 10,114	\$ 14,122
Miscellaneous revenues	1,295	2,172
Total revenues	11,409	16,294
Expenditures:		
Current:		
Economic development & assistance	407,828	443,143
Excess (deficiency) of revenues over (under) expenditures	(396,419)	(426,849)
Other financing sources (uses):		
Operating transfers in	365,000	345,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(31,419)	(81,849)
Fund balance at beginning of year	55,037	136,886
Fund balance at end of year	\$ 23,618	\$ 55,037

Calcasieu Parish Police Jury
 GIS/MIS Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 7,500	\$ 10,201	\$ 2,701
Miscellaneous revenues	1,200	1,295	95
Total revenues	<u>8,700</u>	<u>11,496</u>	<u>2,796</u>
Expenditures:			
Current:			
Economic development & assistance	<u>424,859</u>	<u>405,215</u>	<u>19,644</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(416,159)</u>	<u>(393,719)</u>	<u>22,440</u>
Other financing sources (uses):			
Operating transfers in	<u>365,000</u>	<u>365,000</u>	—
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(51,159)	(28,719)	22,440
Fund balance at beginning of year	<u>58,546</u>	<u>58,546</u>	—
Fund balance at end of year	<u><u>\$ 7,387</u></u>	<u><u>\$ 29,827</u></u>	<u><u>\$ 22,440</u></u>

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Investments	\$ 2,341,953	\$ 2,569,915
Receivables (net of allowances for uncollectibles):		
Taxes	984,167	964,355
Interest receivable	29,244	25,451
	\$ 3,355,364	\$ 3,559,721
Liabilities:		
Due to component units	\$ 647,888	\$ —
Due to other governmental units	32,817	—
Deferred revenues	1,000,000	1,000,000
Retainage payable	16,531	—
	1,697,236	1,000,000
Fund Balance:		
Unreserved-undesignated	1,658,128	2,559,721
Total Liabilities and Fund Balances	\$ 3,355,364	\$ 3,559,721

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, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Ad valorem	\$ 1,019,812	\$ 993,141
Investment income	110,600	161,030
Total revenues	1,130,412	1,154,171
Expenditures:		
Public works	1,886,912	117,770
Excess (deficiency) of revenues over (under) expenditures	(756,500)	1,036,401
Other financing sources (uses):		
Operating transfers out	(145,093)	(134,063)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(901,593)	902,338
Fund balance at beginning of year	2,559,721	1,657,383
Fund balance at end of year	\$ 1,658,128	\$ 2,559,721

Calcasieu Parish Police Jury
 Calcasieu Parish Road & Drainage Trust Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ —
Investment income	—	158,768	158,768
	1,000,000	1,158,768	158,768
Total revenues			
Expenditures:			
Public works	1,860,510	1,189,677	670,833
	(860,510)	(30,909)	829,601
Excess (deficiency) of revenues over (under) expenditures			
Other financing sources (uses):			
Operating transfers out	—	(145,093)	(145,093)
	(860,510)	(176,002)	684,508
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses			
Fund balance at beginning of year	2,609,041	2,609,041	—
	\$ 1,748,531	\$ 2,433,039	\$ 684,508
Fund balance at end of year			

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 28,364	\$ 11,435
Investments	121,551	139,849
Interest receivable	1,462	1,155
	\$ 151,377	\$ 152,439
	\$ 151,377	\$ 152,439
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 203	\$ 3,069
 Fund Balances:		
Unreserved-undesignated	151,174	149,370
Total Liabilities and Fund Balances	\$ 151,377	\$ 152,439
	\$ 151,377	\$ 152,439

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, 1999 and 1998

	1999	1998
Revenues:		
Fines and forfeitures	\$ 48,582	\$ 48,053
Investment income	5,457	10,106
Total revenues	54,039	58,159
Expenditures:		
Other expenditures	52,235	70,912
Excess (deficiency) of revenues over (under) expenditures	1,804	(12,753)
Fund balance at beginning of year	149,370	162,123
Fund balance at end of year	\$ 151,174	\$ 149,370

Calcasieu Parish Police Jury
 Calcasieu Parish Law Library Commission
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Fines and forfeitures	\$ 45,500	\$ 48,582	\$ 3,082
Investment income	4,500	7,957	3,457
Total revenues	50,000	56,539	6,539
Expenditures:			
Other expenditures	50,320	52,747	(2,427)
Excess (deficiency) of revenues over (under) expenditures	(320)	3,792	4,112
Fund balance at beginning of year	151,057	151,057	—
Fund balance at end of year	\$ 150,737	\$ 154,849	\$ 4,112

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 2,734	\$ 27,988
Investments	85,681	109,789
Interest receivable	1,017	918
Total Assets	\$ 89,432	\$ 138,695
Fund Balances:		
Unreserved-undesignated	\$ 89,432	\$ 138,695

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 4,116	\$ 8,554
Miscellaneous revenues	6,855	7,764
Total revenues	10,971	16,318
Expenditures:		
Other expenditures	50,234	5
Excess (deficiency) of revenues over (under) expenditures	(39,263)	16,313
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	(49,263)	6,313
Fund balance at beginning of year	138,695	132,382
Fund balance at end of year	\$ 89,432	\$ 138,695

Calcasieu Parish Police Jury
 Civilian Airport Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 4,500	\$ 5,878	\$ 1,378
Miscellaneous revenues	7,000	6,855	(145)
	<u>11,500</u>	<u>12,733</u>	<u>1,233</u>
Expenditures:			
Capital outlay	10,000	—	10,000
Other expenditures	10,010	50,234	(40,224)
	<u>20,010</u>	<u>50,234</u>	<u>(30,224)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,510)</u>	<u>(37,501)</u>	<u>(28,991)</u>
Other financing sources (uses):			
Operating transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(18,510)</u>	<u>(47,501)</u>	<u>(28,991)</u>
Fund balance at beginning of year	<u>138,407</u>	<u>138,407</u>	<u>—</u>
Fund balance at end of year	<u>\$ 119,897</u>	<u>\$ 90,906</u>	<u>\$ (28,991)</u>

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 2,694	\$ 117,891
Investments	10,464,977	7,302,461
Interest receivable	109,645	56,581
Other receivables	735,794	429,912
	\$ 11,313,110	\$ 7,906,845
	\$ 11,313,110	\$ 7,906,845
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 122,013
Due to other governmental units	14,694	—
Due to component units	216,235	28,901
Other liabilities	—	9,598
	230,929	160,512
	230,929	160,512
Fund Balances:		
Unreserved-undesignated	11,082,181	7,746,333
	11,082,181	7,746,333
	11,082,181	7,746,333
Total Liabilities and Fund Balances	\$ 11,313,110	\$ 7,906,845
	\$ 11,313,110	\$ 7,906,845

Calcasieu Parish Police Jury
Riverboat Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Gaming revenues	\$ 7,187,078	\$ 5,588,650
Investment income	204,170	334,110
	<u>7,391,248</u>	<u>5,922,760</u>
Expenditures:		
Current:		
Public works	2,544,550	807,450
	<u>4,846,698</u>	<u>5,115,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,846,698</u>	<u>5,115,310</u>
Other financing sources (uses):		
Operating transfers out	(1,260,850)	(2,265,317)
Operating transfers to component unit	(250,000)	(250,000)
	<u>(1,510,850)</u>	<u>(2,515,317)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,335,848	2,599,993
Fund balance at beginning of year	<u>7,746,333</u>	<u>5,146,340</u>
Fund balance at end of year	<u><u>\$ 11,082,181</u></u>	<u><u>\$ 7,746,333</u></u>

Calcasieu Parish Police Jury
 Riverboat Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Gaming revenues	\$ 5,330,000	\$ 6,881,195	\$1,551,195
Investment income	175,050	419,405	244,355
Total revenues	<u>5,505,050</u>	<u>7,300,600</u>	<u>1,795,550</u>
Expenditures:			
Current:			
Public works	3,996,091	2,447,692	1,548,399
Excess (deficiency) of revenues over (under) expenditures	<u>1,508,959</u>	<u>4,852,908</u>	<u>3,343,949</u>
Other financing sources (uses):			
Operating transfers out	(1,632,500)	(1,260,850)	371,650
Operating transfers to component units	(250,000)	(250,000)	—
Total other financing sources (uses)	<u>(1,882,500)</u>	<u>(1,510,850)</u>	<u>371,650</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(373,541)	3,342,058	3,715,599
Fund balance at beginning of year	<u>7,437,413</u>	<u>7,437,413</u>	—
Fund balance at end of year	<u>\$ 7,063,872</u>	<u>\$ 10,779,471</u>	<u>\$3,715,599</u>

Calcasieu Parish Police Jury
 Riverboat Recreational Endowment Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 28,771	\$ 19,456
Investments	945,431	968,273
Interest receivable	10,898	8,090
	\$ 985,100	\$ 995,819
 Fund Balances:		
Unreserved-undesignated	\$ 985,100	\$ 995,819

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 31,786	\$ 63,663
Expenditures:		
Current:		
Culture and recreation	42,505	51,005
Excess (deficiency) of revenues over (under) expenditures	(10,719)	12,658
Fund balance at beginning of year	995,819	983,161
Fund balance at end of year	\$ 985,100	\$ 995,819

Calcasieu Parish Police Jury
Riverboat Recreational Endowment Fund
Schedule of Revenues, Expenditures
Changes in Fund Balances - (Non-GAAP Budgetary Basis)
Budget and Actual
For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 46,000	\$ 51,231	\$ 5,231
Expenditures:			
Current:			
Culture and recreation	46,005	42,505	3,500
Excess (deficiency) of revenues over (under) expenditures	(5)	8,726	8,731
Fund balance at beginning of year	1,006,449	1,006,449	—
Fund balance at end of year	\$ 1,006,444	\$ 1,015,175	\$ 8,731

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 7,674	\$ 5,634
Investments	13,085	14,344
Interest receivable	154	118
	\$ 20,913	\$ 20,096
 Fund Balances:		
Unreserved-undesignated	\$ 20,913	\$ 20,096

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 818	\$ 1,688
Expenditures:		
Current:		
Public works	1	3
Excess (deficiency) of revenues over (under) expenditures	817	1,685
Fund balance at beginning of year	20,096	18,411
Fund balance at end of year	\$ 20,913	\$ 20,096

Calcasieu Parish Police Jury
 Special Service District Improvement Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Investment income	\$ 1,005	\$ 1,087	\$ 82
Expenditures:			
Current:			
Public works	5	1	4
Excess (deficiency) of revenues over (under) expenditures	1,000	1,086	86
Fund balance at beginning of year	20,071	20,071	—
Fund balance at end of year	\$ 21,071	\$ 21,157	\$ 86

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 10,389	\$ 3,500
Investments	6,837	18,057
Interest receivable	102	147
	\$ 17,328	\$ 21,704
Total Assets		
 Fund Balances:		
Unreserved-undesignated	\$ 17,328	\$ 21,704

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 934	\$ 1,209
Expenditures:		
Current:		
Other general government	2	4
Capital outlay	5,308	—
Total expenditures	5,310	4
Excess (deficiency) of revenues over (under) expenditures	(4,376)	1,205
Fund balance at beginning of year	21,704	20,499
Fund balance at end of year	\$ 17,328	\$ 21,704

Calcasieu Parish Police Jury
 Port Industrial Park Development Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 1,000	\$ 1,075	\$ 75
Expenditures:			
Current:			
Other general government	5	2	3
Capital outlay	15,000	5,308	9,692
Total expenditures	<u>15,005</u>	<u>5,310</u>	<u>9,695</u>
Excess (deficiency) of revenues over (under) expenditures	(14,005)	(4,235)	9,770
Fund balance at beginning of year	<u>21,678</u>	<u>21,678</u>	—
Fund balance at end of year	<u>\$ 7,673</u>	<u>\$ 17,443</u>	<u>\$ 9,770</u>

Calcasieu Parish Police Jury
 Airport Study
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 14,687	\$ 7,116
Investments	66,774	75,752
Interest receivable	792	489
Other receivables	—	4,000
	\$ 82,253	\$ 87,357
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 43,234	\$ 5,776
Fund Balances:		
Unreserved-undesignated	39,019	81,581
	\$ 82,253	\$ 87,357
Total Liabilities and Fund Balances		

Calcasieu Parish Police Jury
 Airport Study
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ 28,000	\$ 84,000
Investment income	3,237	1,646
Total revenues	31,237	85,646
Expenditures:		
Other expenditures	73,799	52,065
Excess (deficiency) of revenues over (under) expenditures	(42,562)	33,581
Other financing sources (uses):		
Operating transfers in	—	48,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(42,562)	81,581
Fund balance at beginning of year	81,581	—
Fund balance at end of year	\$ 39,019	\$ 81,581

Calcasieu Parish Police Jury
 Airport Study
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 28,000	\$ 32,000	\$ 4,000
Interest	250	4,610	4,360
	28,250	36,610	8,360
Expenditures:			
Other expenditures	80,050	36,341	43,709
	(51,800)	269	52,069
Fund balance at beginning of year	83,255	83,255	—
Fund balance at end of year	\$ 31,455	\$ 83,524	\$ 52,069

Calcasieu Parish Police Jury
LCDBG Project Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ —	\$ 810
	<u> </u>	<u> </u>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 810
	<u> </u>	<u> </u>

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

	1999	1998
Revenues:		
Intergovernmental revenues	\$ —	\$ 87,363
Expenditures:		
Capital outlay	—	88,268
Excess (deficiency) of revenues over (under) expenditures	—	(905)
Fund balance at beginning of year	—	905
Fund balance at end of year	\$ —	\$ —

Calcasieu Parish Police Jury
 LCDBG Project Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:	\$ —	\$ —	\$ —
Expenditures:			
Capital outlay	<u>810</u>	<u>810</u>	<u>—</u>
Excess (deficiency) of revenues over (under) expenditures	(810)	(810)	—
Fund balance at beginning of year	<u>810</u>	<u>810</u>	<u>—</u>
Fund balance at end of year	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	3,647	35,067
Investments	\$ 965,530	\$ 948,877
Interest receivable	10,965	8,140
	\$ 980,142	\$ 992,084
Total Assets	\$ 980,142	\$ 992,084
 Fund Balances:		
Unreserved-undesignated	\$ 980,142	\$ 992,084

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 31,825	\$ 64,425
Other financing sources (uses):		
Operating transfers to component units	(43,767)	(50,000)
Total other financing sources (uses)	(43,767)	(50,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,942)	14,425
Fund balance at beginning of year	992,084	977,659
Fund balance at end of year	\$ 980,142	\$ 992,084

Calcasieu Parish Police Jury
 Library Debt Service Reduction Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 50,000	\$ 51,683	\$ 1,683
Other financing sources (uses):			
Operating transfers to component units	(50,000)	(43,767)	6,233
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	7,916	7,916
Fund balance at beginning of year	<u>1,002,741</u>	<u>1,002,741</u>	—
Fund balance at end of year	<u>\$ 1,002,741</u>	<u>\$ 1,010,657</u>	<u>\$ 7,916</u>

Calcasieu Parish Police Jury
 Multipurpose Contract Postal Unit
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 20,396	\$ 1,864
Investments	4,982	8,508
Due from other governmental units	—	833
Interest receivable	59	87
Total Assets	\$ 25,437	\$ 11,292
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 75	\$ —
Accrued liabilities	618	571
Total Liabilities	693	571
 Fund Balances:		
Unreserved-undesignated	24,744	10,721
Total Liabilities and Fund Balances	\$ 25,437	\$ 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, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ 39,981	\$ 24,426
Investment income	570	415
Miscellaneous revenues	965	486
	41,516	25,327
Expenditures:		
Current:		
Health and welfare	31,671	21,232
	9,845	4,095
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	4,178	6,626
	14,023	10,721
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		
Fund balance at beginning of year	10,721	—
	\$ 24,744	\$ 10,721
Fund balance at end of year	\$ 24,744	\$ 10,721

Calcasieu Parish Police Jury
 Multipurpose Contract Postal Unit
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	Budget	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 21,290	\$ 40,814	\$ 19,524
Interest	150	672	522
Miscellaneous revenues	500	965	465
	<u>21,940</u>	<u>42,451</u>	<u>20,511</u>
Expenditures:			
Current:			
Health and welfare	36,314	31,623	4,691
	<u>36,314</u>	<u>31,623</u>	<u>4,691</u>
Excess (deficiency) of revenues over (under) expenditures	(14,374)	10,828	25,202
Other financing sources (uses):			
Operating transfers in	4,178	4,178	—
	<u>4,178</u>	<u>4,178</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,196)	15,006	25,202
Fund balance at beginning of year	10,447	10,447	—
	<u>10,447</u>	<u>10,447</u>	<u>—</u>
Fund balance at end of year	\$ 251	\$ 25,453	\$ 25,202
	<u>251</u>	<u>25,453</u>	<u>25,202</u>

Calcasieu Parish Police Jury
 Food for Seniors
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 23,060	\$ 4,145
	23,060	4,145
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 14	\$ 56
Accrued liabilities	588	441
Total Liabilities	602	497
Fund Balances:		
Unreserved-undesignated	22,458	3,648
Total Liabilities and Fund Balances	\$ 23,060	\$ 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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 2,059	\$ 458
Expenditures:		
Health and welfare	26,624	11,727
Excess (deficiency) of revenues over (under) expenditures	(24,565)	(11,269)
Other financing sources (uses):		
Operating transfers in	43,375	14,917
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	18,810	3,648
Fund balance at beginning of year	3,648	—
Fund balance at end of year	\$ 22,458	\$ 3,648

Calcasieu Parish Police Jury
 Food for Seniors
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 100	\$ 2,059	\$ 1,959
Expenditures:			
Health and welfare	44,796	26,520	18,276
Excess (deficiency) of revenues over (under) expenditures	<u>(44,696)</u>	<u>(24,461)</u>	<u>20,235</u>
Other financing sources (uses):			
Operating transfers in	<u>43,375</u>	<u>43,375</u>	<u>—</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,321)	18,914	20,235
Fund balance at beginning of year	<u>4,145</u>	<u>4,145</u>	<u>—</u>
Fund balance at end of year	<u>\$ 2,824</u>	<u>\$ 23,059</u>	<u>\$ 20,235</u>

Calcasieu Parish Police Jury
 Local Law Enforcement Block Grant Program
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 47,716	\$ 39,252
Investments	36,581	92,402
Interest receivable	442	769
Total Assets	\$ 84,739	\$ 132,423
Liabilities and Fund Balances		
Liabilities:		
Accrued liabilities	\$ —	\$ 2,302
Due to other governmental units	84,739	—
Total Liabilities	84,739	2,302
Fund Balances:		
Unreserved-undesignated	—	130,121
Total Liabilities and Fund Balances	\$ 84,739	\$ 132,423

Calcasieu Parish Police Jury
 Local Law Enforcement Block Grant Program
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental revenues	\$ —	\$ 197,543
Investment income	4,161	9,835
Miscellaneous revenues	420	—
	4,581	207,378
Expenditures:		
Current:		
Judicial	84,816	139,564
	(80,235)	67,814
Excess (deficiency) of revenues over (under) expenditures		
Other financing sources (uses):		
Operating transfers in	—	7,055
Operating transfers out	(26,573)	—
Operating transfers to component units	(23,313)	—
	(49,886)	7,055
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(130,121)	74,869
Fund balance at beginning of year	130,121	55,252
Fund balance at end of year	\$ —	\$ 130,121

Calcasieu Parish Police Jury
 Local Law Enforcement Block Grant Program
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 500	\$ 4,914	\$ 4,414
Miscellaneous revenues	—	420	420
	<u>500</u>	<u>5,334</u>	<u>4,834</u>
Expenditures:			
Current:			
Judicial	130,027	2,379	127,648
	<u>130,027</u>	<u>2,379</u>	<u>127,648</u>
Excess (deficiency) of revenues over (under) expenditures	(129,527)	2,955	132,482
	<u>(129,527)</u>	<u>2,955</u>	<u>132,482</u>
Other financing sources (uses):			
Operating transfers out	—	(26,573)	(26,573)
Operating transfers to component units	—	(23,313)	(23,313)
	<u>—</u>	<u>(49,886)</u>	<u>(49,886)</u>
Total other financing sources	<u>—</u>	<u>(49,886)</u>	<u>(49,886)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(129,527)	(46,931)	82,596
	<u>(129,527)</u>	<u>(46,931)</u>	<u>82,596</u>
Fund balance at beginning of year	132,308	132,308	—
	<u>132,308</u>	<u>132,308</u>	<u>—</u>
Fund balance at end of year	\$ 2,781	\$ 85,377	\$ 82,596
	<u><u>2,781</u></u>	<u><u>85,377</u></u>	<u><u>82,596</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, 1999

(With comparative totals for December 31, 1998)

Assets	Paving Assessments		1992 Sales Tax Road Improvement		Totals	
	Fund	49	1999	1998	1999	1998
Cash	\$ 322,745		322,794	188,360		
Receivable (net of allowances for uncollectibles):						
Special assessment	269,329	-	269,329	353,135		
Restricted assets:						
Cash	-	39,067	39,067	91,148		
Investments	-	1,627,217	1,627,217	1,563,983		
Total assets	\$ 592,074	1,666,333	2,258,407	2,196,626		
Liabilities and fund balances						
Liabilities:						
Due to component units	\$ 16,260	-	16,260	15,336		
Advances from other funds	141,986	-	141,986	161,606		
Deferred revenues	243,830	-	243,830	298,478		
Total liabilities	402,076	-	402,076	475,420		
Fund balances:						
Reserved for debt service	189,998	1,666,333	1,856,331	1,721,206		
Total liabilities and fund balances	\$ 592,074	1,666,333	2,258,407	2,196,626		

CALCASIEU PARISH POLICE JURY

Debt Service Funds

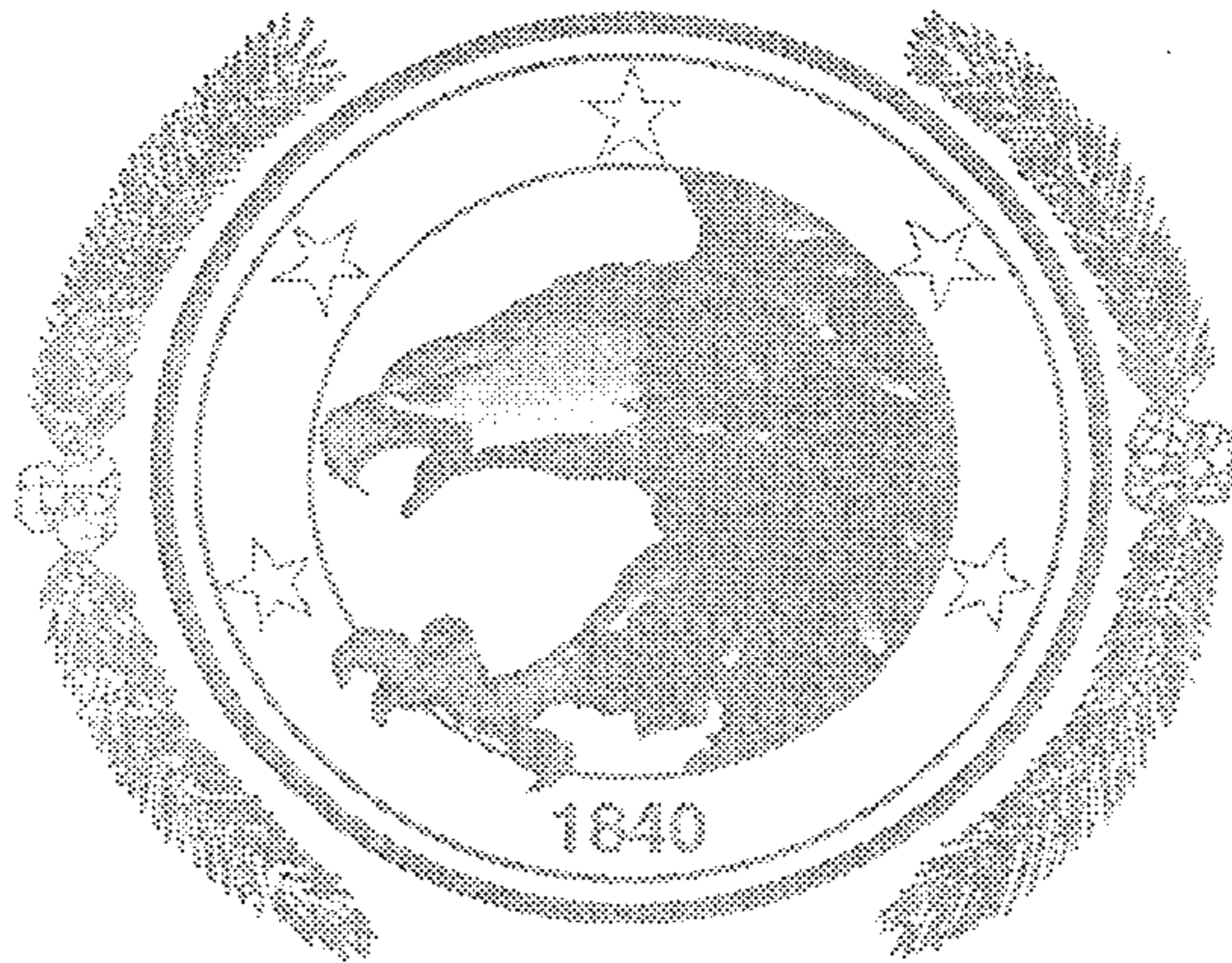
Combining Statement of Revenues, Expenditures,

and Changes in Fund Balances

For the fiscal year ended December 31, 1999

(With comparative totals for December 31, 1998)

	Paving Assessments		1992 Sales Tax Road Improvement		Totals	
	Fund	1999	1998	1999	1998	1998
Revenues:						
Special assessments levied	\$ 153,244	-	153,244	99,327		
Interest received on assessments	56,890	-	56,890	37,084		
Investment income	9,064	34,867	43,931	7,801		
Total revenues	219,198	34,867	254,065	144,212		
Expenditures						
Finance and administrative	2,612	-	2,612	1,711		
Debt service:						
Principal	65,314	3,770,000	3,835,314	3,832,105		
Interest and fiscal charges	27,311	539,674	566,985	819,790		
Total expenditures	95,237	4,309,674	4,404,911	4,653,606		
Excess (deficiency) of revenues over (under) expenditures	123,961	(4,274,807)	(4,150,846)	(4,509,394)		
Other financing sources (uses):						
Operating transfers in	-	4,285,971	4,285,971	4,571,695		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	123,961	11,164	135,125	62,301		
Fund balance at beginning of year	66,037	1,655,169	1,721,206	1,661,131		
Residual equity transfer	-	-	-	(2,226)		
Fund balance at end of year	\$ 189,998	1,666,333	1,856,331	1,721,206		



Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 322,745	\$ 188,322
Receivables (net of allowances for uncollectibles):		
Special assessments	269,329	353,135
Total Assets	\$ 592,074	\$ 541,457
 Liabilities and Fund Balances		
Liabilities:		
Due to component units	\$ 16,260	\$ 15,336
Advances from other funds	141,986	161,606
Deferred revenues	243,830	298,478
 Total Liabilities	402,076	475,420
 Fund Balances:		
Reserved for debt service	189,998	66,037
 Total Liabilities and Fund Balances	\$ 592,074	\$ 541,457

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Special assessments levied	\$ 153,244	\$ 99,327
Interest received on assessments	56,890	37,084
Investment income	9,064	6,297
	<u>219,198</u>	<u>142,708</u>
Expenditures:		
General government:		
Finance and administrative	2,612	1,711
Debt service:		
Principal retirement	65,314	62,105
Interest and fiscal charges	27,311	19,182
	<u>95,237</u>	<u>82,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>123,961</u>	<u>59,710</u>
Other financing sources (uses):		
Operating transfers in	<u>—</u>	<u>6,028</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	123,961	65,738
Fund balance at beginning of year	66,037	2,525
Residual equity transfer	—	(2,226)
	<u>—</u>	<u>—</u>
Fund balance at end of year	<u>\$ 189,998</u>	<u>\$ 66,037</u>

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

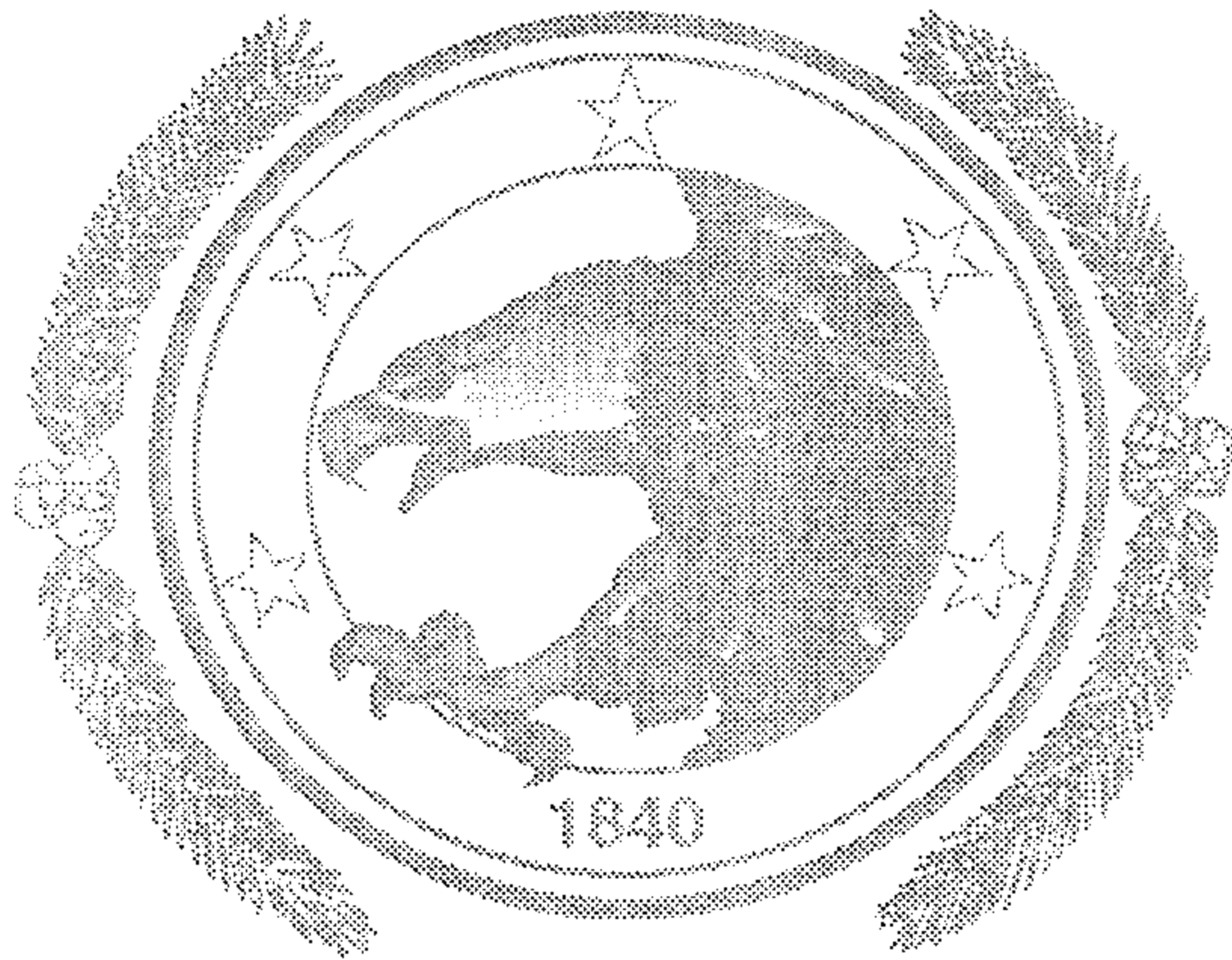
	1999	1998
Assets		
Cash	\$ 49	\$ 38
Restricted assets:		
Cash	39,067	91,148
Investments	1,627,217	1,563,983
Total Assets	\$ 1,666,333	\$ 1,655,169
 Fund Balances:		
Reserved for debt service	\$ 1,666,333	\$ 1,655,169

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 34,867	\$ 1,504
Expenditures:		
Debt service:		
Principal	3,770,000	3,770,000
Interest and fiscal charges	539,674	800,608
Total expenditures	4,309,674	4,570,608
Excess (deficiency) of revenues over (under) expenditures	(4,274,807)	(4,569,104)
Other financing sources (uses):		
Operating transfers in	4,285,971	4,565,667
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	11,164	(3,437)
Fund balance at beginning of year	1,655,169	1,658,606
Fund balance at end of year	\$ 1,666,333	\$ 1,655,169

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Schedule of Revenues, Expenditures
 Changes in Fund Balances - (Non-GAAP Budgetary Basis)
 Budget and Actual
 For the fiscal year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Investment income	\$ 5,000	\$ 34,867	\$ 29,867
Expenditures:			
Debt service:			
Principal	3,770,000	3,770,000	—
Interest and fiscal charges	730,000	539,674	190,326
Total expenditures	<u>4,500,000</u>	<u>4,309,674</u>	<u>190,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,495,000)</u>	<u>(4,274,807)</u>	<u>220,193</u>
Other financing sources (uses):			
Operating transfers in	<u>4,500,000</u>	<u>4,285,971</u>	<u>(214,029)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	5,000	11,164	6,164
Fund balance at beginning of year	<u>1,393,088</u>	<u>1,393,088</u>	—
Fund balance at end of year	<u><u>\$ 1,398,088</u></u>	<u><u>\$ 1,404,252</u></u>	<u><u>\$ 6,164</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, 1999

(With comparative totals for December 31, 1998)

Assets	Court- house and Jail Fund	Multi-purpose Fund	Public Works		1992 Sales Tax Road Improve- ment Fund	Health Unit Construction Fund	Mullers Building Renovation Fund	Global Project Fund
			Maintenance Facility Fund	Facility Fund				
Cash	\$ 4,870	24,122	54,250	14,573	20,307	11,739	13	
Investments	117,503	210,828	23,054	674,794	2,019,433	28,713	-	
Receivable (net of allowances for uncollectibles):								
Taxes	-	-	-	1,130,010	-	-	-	
Interest receivable	303	2,473	437	23,689	24,719	337	-	
Due from other governmental units	-	-	-	-	-	-	211,000	
Due from other funds	-	-	-	-	-	-	-	
Restricted assets:								
Cash	-	-	-	64,029	-	-	-	
Investments	-	-	-	2,460,000	-	-	-	
Interest receivable	-	-	-	10,831	-	-	-	
Total assets	\$ 122,676	237,423	77,741	4,377,926	2,064,459	40,789	211,013	
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ 4,489	-	-	136,563	182,363	-	26	
Due to other funds	-	-	-	-	-	-	134,990	
Retainage payable	37,200	-	-	435,936	45,225	-	60,550	
Total liabilities	41,689	-	-	572,499	227,588	-	195,566	
Fund balances:								
Reserved for encumbrances	-	-	-	-	-	-	-	
Unreserved-undesignated	80,987	237,423	77,741	3,805,427	1,836,871	40,789	15,447	
Total fund balances	80,987	237,423	77,741	3,805,427	1,836,871	40,789	15,447	
Total liabilities and fund balances	\$ 122,676	237,423	77,741	4,377,926	2,064,459	40,789	211,013	

Assets	Senior Citizen Center		Totals	
	Fund	1999	1998	1998
Cash	\$ 11,460	141,334	532,497	
Investments	-	3,074,325	7,791,560	
Receivable (net of allowances for uncollectibles):				
Taxes	-	1,130,010	892,993	
Interest receivable	-	51,958	73,505	
Due from other governmental units	-	211,000	31,616	
Due from other funds	-	-	100,000	
Restricted assets:				
Cash	-	64,029	269,063	
Investments	-	2,460,000	2,460,000	
Interest receivable	-	10,831	9,191	
Total assets	\$ 11,460	7,143,487	12,160,425	
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 11,340	334,781	638,140	
Due to other funds	-	134,990	-	
Retainage payable	1,260	580,171	498,939	
Total liabilities	12,600	1,049,942	1,137,079	
Fund balances:				
Reserved for encumbrances	-	-	1,787,142	
Unreserved-undesignated	(1,140)	6,093,545	9,236,204	
Total fund balances	(1,140)	6,093,545	11,023,346	
Total liabilities and fund balances	\$ 11,460	7,143,487	12,160,425	

CALCASIEU PARISH POLICE JURY

Capital Project Funds

Combining Statement of Revenues, Expenditures,

and Changes in Fund Balances

For the fiscal year ended December 31, 1999

(With comparative totals for December 31, 1998)

	Courthouse and Jail Fund	Multi-purpose Center Fund	Public Works Maintenance Facility Fund	1992 Sales Tax Road Improve- ment Fund	Mulders Renovation Fund	Paving Assessments Fund	Health Unit Construction Fund	Global Water and Road Extension Project
Revenues:								
Taxes:								
Sales	\$ 160	-	-	9,652,447	-	-	-	-
Special assessments levied	-	-	-	-	-	53,741	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	461,000
Investment income	5,435	7,292	6,507	363,456	1,406	-	35,278	26,739
Miscellaneous revenues	-	-	-	-	1,500	-	-	-
Total revenues	<u>5,595</u>	<u>7,292</u>	<u>6,507</u>	<u>10,015,903</u>	<u>2,906</u>	<u>53,741</u>	<u>35,278</u>	<u>487,739</u>
Expenditures								
Public works	-	-	15,638	477,956	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	384,544	-	25,717	11,318,942	3	143,284	1,007,491	1,229,734
Other expenditures	-	3,004	-	-	-	-	-	-
Total expenditures	<u>384,544</u>	<u>3,004</u>	<u>41,355</u>	<u>11,796,898</u>	<u>3</u>	<u>143,284</u>	<u>1,007,491</u>	<u>1,229,734</u>
Excess (deficiency) of revenues over (under) expenditures	(378,949)	4,288	(34,848)	(1,780,995)	2,903	(89,543)	(972,213)	(741,995)
Other financing sources (uses):								
Operating transfers in	450,000	-	200,000	-	-	-	2,741,582	-
Operating transfers out	-	-	-	(4,285,971)	-	-	-	-
Special assessment bond proceeds	-	-	-	-	-	89,543	-	-
Total other financing sources (uses)	<u>450,000</u>	<u>-</u>	<u>200,000</u>	<u>(4,285,971)</u>	<u>-</u>	<u>89,543</u>	<u>2,741,582</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	71,051	4,288	165,152	(6,066,966)	2,903	-	1,769,369	(741,995)
Fund balance at beginning of year	9,936	233,135	(87,411)	9,872,393	37,886	-	67,502	757,442
Residual equity transfer	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 80,987</u>	<u>237,423</u>	<u>77,741</u>	<u>3,805,427</u>	<u>40,789</u>	<u>-</u>	<u>1,836,871</u>	<u>15,447</u>

	Senior Citizen Center		Totals	
	Fund	1999	1999	1998
Revenues:				
Taxes:				
Sales	-	9,652,607	10,224,381	
Special assessments levied	-	53,741	41,741	
Intergovernmental revenues	658,452	1,119,452	176,548	
Investment income	2,094	448,207	734,562	
Miscellaneous revenues	-	1,500	79,065	
Total revenues	660,546	11,275,507	11,256,297	
Expenditures				
Public works	-	493,594	661,094	
Health and welfare	13,869	13,869	-	
Capital outlay	808,630	14,918,345	9,986,685	
Other expenditures	-	3,004	215	
Total expenditures	822,499	15,428,812	10,647,994	
Excess (deficiency) of revenues over (under) expenditures	(161,953)	(4,153,305)	608,303	
Other financing sources (uses):				
Operating transfers in	28,350	3,419,932	1,864,437	
Operating transfers out	-	(4,285,971)	(4,570,297)	
Special assessment bond proceeds	-	89,543	245,749	
Total other financing sources (uses)	28,350	(776,496)	(2,460,111)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(133,603)	(4,929,801)	(1,851,808)	
Fund balance at beginning of year	132,463	11,023,346	12,879,024	
Residual equity transfer	-	-	(3,870)	
Fund balance at end of year	\$ (1,140)	6,093,545	11,023,346	

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 4,870	\$ 23,739
Investments	117,503	1,484
Interest receivable	303	713
Total Assets:	\$ 122,676	\$ 25,936
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 4,489	\$ —
Retainage payable	37,200	16,000
Total Liabilities	41,689	16,000
 Fund Balances:		
Unreserved-undesignated	80,987	9,936
Total Liabilities and Fund Balances	\$ 122,676	\$ 25,936

Calcasieu Parish Police Jury
 Courthouse & Jail Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Sales	\$ 160	\$ —
Investment income	5,435	31,252
Miscellaneous revenue	—	79,065
	5,595	110,317
Expenditures:		
Capital outlay	384,544	685,076
	(378,949)	(574,759)
Other financing sources (uses):		
Operating transfers in	450,000	375,000
	71,051	(199,759)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	71,051	(199,759)
Fund balance at beginning of year	9,936	209,695
Fund balance at end of year	\$ 80,987	\$ 9,936

Calcasieu Parish Police Jury
 Multi-purpose Center Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ 24,122	\$ 33,583
Investments	210,828	197,913
Interest receivable	2,473	1,639
	<u> </u>	<u> </u>
Total Assets	\$ 237,423	\$ 233,135
	<u> </u>	<u> </u>
Fund Balances:		
Unreserved-undesignated	\$ 237,423	\$ 233,135
	<u> </u>	<u> </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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 7,292	\$ 13,201
Expenditures:		
Other expenditures	3,004	42
Excess (deficiency) of revenues over (under) expenditures	4,288	13,159
Fund balance at beginning of year	233,135	219,976
Fund balance at end of year	\$ 237,423	\$ 233,135

Calcasieu Parish Police Jury
Public Works Maintenance Facility Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 54,250	\$ 2,084
Investments	23,054	41,138
Interest receivable	437	898
Due from other funds	—	100,000
	77,741	144,120
Total Assets		
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ —	\$ 45,226
Retainage payable	—	186,305
	—	231,531
 Fund Balances:		
Reserved for encumbrances	—	49,771
Unreserved-undesignated	77,741	(137,182)
	77,741	(87,411)
 Total Fund Balances		
 Total Liabilities and Fund Balances	\$ 77,741	\$ 144,120

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 6,507	\$ 47,165
Intergovernmental revenues	--	100,000
Total revenues	6,507	147,165
Expenditures:		
Public safety	15,638	138,873
Capital outlay	25,717	1,272,328
Other expenditures	--	173
Total expenditures	41,355	1,411,374
Excess (deficiency) of revenues over (under) expenditures	(34,848)	(1,264,209)
Other financing sources (uses):		
Operating transfers in	200,000	--
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	165,152	(1,264,209)
Fund balance at beginning of year	(87,411)	1,176,798
Fund balance at end of year	\$ 77,741	\$ (87,411)

Calcasieu Parish Police Jury
 1992 Sales Tax Road Improvement Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 14,573	\$ 433,344
Investments	674,794	6,563,528
Interest receivable	23,689	62,779
Receivables (net of allowances for uncollectibles):		
Taxes	1,130,010	892,993
Restricted assets:		
Cash	64,029	269,063
Investments	2,460,000	2,460,000
Interest receivable	10,831	9,191
Total Assets	\$ 4,377,926	\$ 10,690,898
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 136,563	\$ 533,572
Retainage payable	435,936	284,933
 Total Liabilities	572,499	818,505
 Fund Balances:		
Reserved for encumbrances	—	1,737,371
Unreserved-undesignated	3,805,427	8,135,022
 Total Fund Balances	3,805,427	9,872,393
 Total Liabilities and Fund Balances	\$ 4,377,926	\$ 10,690,898

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, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Sales	\$ 9,652,447	\$ 10,224,381
Investment income	363,456	616,449
	10,015,903	10,840,830
Total revenues		
Expenditures:		
Current:		
Public works	477,956	522,221
Capital outlay	11,318,942	7,391,339
	11,796,898	7,913,560
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	(1,780,995)	2,927,270
Other financing sources (uses):		
Operating transfers out	(4,285,971)	(4,570,297)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,066,966)	(1,643,027)
Fund balance at beginning of year	9,872,393	11,515,420
Fund balance at end of year	\$ 3,805,427	\$ 9,872,393

Calcasieu Parish Police Jury
Health Unit Construction Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Assets		
Cash	\$ 20,307	\$ 10,198
Investments	2,019,433	80,590
Interest receivable	24,719	675
	<hr/>	<hr/>
Total Assets	\$ 2,064,459	\$ 91,463
	<hr/> <hr/>	<hr/> <hr/>
Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 182,363	\$ 23,961
Retainage payable	45,225	—
	<hr/>	<hr/>
Total Liabilities	227,588	23,961
	<hr/>	<hr/>
Fund Balances:		
Unreserved-undesignated	1,836,871	67,502
	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 2,064,459	\$ 91,463
	<hr/> <hr/>	<hr/> <hr/>

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 35,278	\$ 5,202
Expenditures:		
Capital outlay	1,007,491	37,700
Excess (deficiency) of revenues over (under) expenditures	(972,213)	(32,498)
Other financing sources (uses):		
Operating transfers in	2,741,582	100,000
Excess (deficiency) sources over (under) expenditures of revenues and other financing sources over (under) expenditures and other financing uses	1,769,369	67,502
Fund balances at beginning of year	67,502	—
Fund balances at end of year	\$1,836,871	\$ 67,502

Calcasieu Parish Police Jury
Mullers Building Renovation Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 11,739	\$ 9,892
Investments	28,713	31,501
Interest receivable	337	258
Total Assets	\$ 40,789	\$ 41,651
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ —	\$ 3,765
Fund Balances:		
Unreserved-undesignated	40,789	37,886
Total Liabilities and Fund Balances	\$ 40,789	\$ 41,651

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, 1999 and 1998

	1999	1998
Revenues:		
Investment income	\$ 1,406	\$ 2,402
Miscellaneous revenues	1,500	—
Total revenues	2,906	2,402
Expenditures:		
Current:		
Capital outlay	3	5,271
Total expenditures	3	5,271
Excess (deficiency) of revenues over (under) expenditures	2,903	(2,869)
Fund balance at beginning of year	37,886	40,755
Fund balance at end of year	\$ 40,789	\$ 37,886

Calcasieu Parish Police Jury
Paving Assessments Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Special assessments levied	\$ 53,741	\$ 41,741
Expenditures:		
Capital outlay	143,284	239,437
Excess (deficiency) of revenues over (under) expenditures	(89,543)	(197,696)
Other financing sources (uses):		
Operating transfers in	—	239,437
Special assessment bond proceeds	89,543	245,749
Total other financing sources (uses)	89,543	485,186
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	—	287,490
Fund balances at beginning of year	—	(283,620)
Residual equity transfer	—	(3,870)
Fund balances at end of year	\$ —	\$ —

Calcasieu Parish Police Jury
Global Water and Road Extension Project
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 13	\$ 12,541
Investments	—	746,920
Interest receivable	—	5,655
Due from other governmental units	211,000	—
	\$ 211,013	\$ 765,116
	\$ 211,013	\$ 765,116
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 26	\$ —
Due to other funds	134,990	—
Retainage payable	60,550	7,674
	195,566	7,674
	195,566	7,674
 Fund Balances:		
Unreserved-undesignated	15,447	757,442
	15,447	757,442
	15,447	757,442
 Total Liabilities and Fund Balances	\$ 211,013	\$ 765,116
	\$ 211,013	\$ 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, 1999 and 1998

	1999	1998
Revenues:		
Intergovernmental services	\$ 461,000	\$ —
Investment income	26,739	12,066
Total revenues	487,739	12,066
Expenditures:		
Capital outlay	1,229,734	154,624
Excess (deficiency) of revenues over (under) expenditures	(741,995)	(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	(741,995)	757,442
Fund balance at beginning of year	757,442	—
Fund balance at end of year	\$ 15,447	\$ 757,442

Calcasieu Parish Police Jury
Senior Citizen Center
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Cash	\$ 11,460	\$ 7,116
Investments	—	128,486
Interest receivable	—	888
Receivables (net of allowances for uncollectibles):		
Due from other governmental units	—	31,616
Total Assets	\$ 11,460	\$ 168,106
 Liabilities and Fund Balances		
Liabilities:		
Accounts payable	\$ 11,340	\$ 31,616
Retainage payable	1,260	4,027
Total Liabilities	12,600	35,643
 Fund Balances:		
Unreserved-undesignated	(1,140)	132,463
Total Liabilities and Fund Balances	\$ 11,460	\$ 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, 1999 and 1998

	1999	1998
Revenues:		
Taxes:		
Intergovernmental revenues	\$ 658,452	\$ 76,548
Investment income	2,094	6,825
	660,546	83,373
Total revenues		
Expenditures:		
Health and Welfare	13,869	—
Capital outlay	808,630	200,910
	822,499	200,910
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	(161,953)	(117,537)
Other financing sources (uses):		
Operating transfers in	28,350	250,000
	28,350	250,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(133,603)	132,463
Fund balance at beginning of year	132,463	—
Fund balance at end of year	\$ (1,140)	\$ 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, 1999

(With comparative totals for December 31, 1998)

Assets	Workmen's Compensation Self-Insured			Self-Insured Health Insurance		Self-Insured Liability/Property Insurance		Self-Insured Unemployment Insurance		Totals	
	Fund	Self-Insured Fund	Health Insurance Fund	Self-Insured Fund	Liability/Property Insurance Fund	Self-Insured Fund	Unemployment Insurance Fund	1999	1998		
Current assets:											
Cash and cash equivalents	\$ 27,807	16,406	3,423,634	51,746	122,717	33,429	584,704	129,388	165,208	6,311,890	6,311,890
Investments	2,396,217	42,704	1,401	53,502	-	-	-	77,681	53,224	58,096	58,096
Interest receivable	13,368	-	-	-	-	-	-	-	-	1,100	1,100
Prepaid insurance	-	-	-	-	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 2,464,750	3,482,744	229,366	229,366	624,351	6,801,211	6,589,518				
Liabilities and fund balances											
Current liabilities:											
Accounts payable	\$ 1,921	1,533	44,349	5,753	36,919	53,556	36,919	53,556	36,919	465	465
Accrued liabilities	-	692	-	-	-	692	600,000	-	-	600,000	600,000
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Liability for self-insurance claims	548,893	224,875	208,785	-	-	982,553	798,959	982,553	798,959	-	-
Long-term liabilities:											
Liability for self-insurance claims	558,946	-	417,570	-	-	976,516	346,500	976,516	346,500	-	-
Total liabilities	1,109,760	227,100	670,704	5,753	2,013,317	1,782,843					
Fund equity:											
Contributed capital	-	1,098,026	-	-	-	1,098,026	1,098,026	1,098,026	1,098,026	-	-
Retained earnings - unreserved	1,354,990	2,157,618	(441,338)	618,598	3,708,649	3,689,868	3,708,649	3,689,868	3,708,649	4,806,675	4,806,675
Total Fund Equity	1,354,990	3,255,644	(441,338)	618,598	4,787,894	6,801,211	6,589,518				
Total liabilities and fund equity	\$ 2,464,750	3,482,744	229,366	624,351	6,801,211	6,589,518					

CALCASIEU PARISH POLICE JURY

Internal Service Funds

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

For the fiscal year ended December 31, 1999

(With comparative totals for December 31, 1998)

	Workmen's Compensation Self-Insured Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
	1999	1999	1999	1999	1998
Operating revenues:					
Premiums	\$ 547,850	2,575,418	1,180,211	86,063	4,389,542
Operating expenses:					
Administrative expenses	133,171	332,105	1,154	-	466,430
Premium payments	1,000,098	116,500	406,470	-	1,523,068
Benefit payments	38,211	2,290,309	371,251	22,628	2,722,399
Other operating expenses	-	-	12,064	6	12,070
Total operating expenses	1,171,480	2,738,914	790,939	22,634	4,723,967
Operating income (loss)	(623,630)	(163,496)	389,272	63,429	(334,425)
Nonoperating revenues:					
Investment income	74,329	139,567	5,194	18,796	237,886
Miscellaneous revenue	420	-	-	-	420
Total nonoperating revenues	74,749	139,567	5,194	18,796	238,306
Income (loss) before operating transfers	(548,881)	(23,929)	394,466	82,225	(96,119)
Operating transfers:					
Operating transfers in	-	77,338	-	-	77,338
Net income (loss)	(548,881)	53,409	394,466	82,225	(18,781)
Retained earnings at beginning of year	1,903,871	2,104,209	(835,804)	536,373	3,708,649
Prior period adjustment	-	-	-	-	137,254
Retained earnings at end of year	\$ 1,354,990	2,157,618	(441,338)	618,598	3,689,868

CALCASIEU PARISH POLICE JURY
Internal Service Funds

Combining Statement of Cash Flows

For the fiscal year ended December 31, 1999

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

	Workmen's Compensation Self-Insured		Self-Insured Health Insurance		Self-Insured Liability/Property Insurance		Self-Insured Unemployment Insurance		Totals	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	1999	1998
Cash flows from operating activities:										
Operating income (loss)	\$ (623,630)	(163,496)	389,273	63,429					(334,424)	123,992
Changes in assets and liabilities:										
(Increase) decrease in prepaid insurance	2,347	-	(11,121)	-					(8,774)	15,067
(Increase) decrease in other receivables	(9,067)	(12,476)	(841)	(2,073)					(24,457)	37,880
(Increase) decrease in due from component units	-	-	1,100	-					1,100	(1,100)
Increase (decrease) in accounts payable	(2,535)	(6,268)	21,312	4,128					16,637	(752,559)
Increase (decrease) in other liabilities	-	227	-	-					227	123
Increase (decrease) in due to other funds	-	-	(600,000)	-					(600,000)	600,000
Increase (decrease) in liability for self-insurance claims	745,429	(178,561)	246,741	-					813,609	(460,686)
Total adjustments	736,174	(197,078)	(342,809)	2,055					198,342	(561,275)
Net cash (used) provided by operating activities	112,544	(360,574)	46,464	65,484					(136,082)	(437,283)
Cash flows from investing activities:										
Purchase of investments	(2,211,632)	(4,538,239)	(1,373,071)	(491,085)					(8,614,027)	(13,080,105)
Proceeds from maturities of investments	1,989,634	4,635,938	1,349,351	423,722					8,398,645	12,327,690
Investment income	74,749	139,567	5,194	18,796					238,306	418,770
Net cash (used) provided in investing activities	(147,249)	237,266	(18,526)	(48,567)					22,924	(333,645)
Cash flows from noncapital activities:										
Operating transfers in	-	77,338	-	-					77,338	604,521
Net increase (decrease) in cash	(34,705)	(45,970)	27,938	16,917					(35,820)	(166,407)
Cash at beginning of year	62,512	62,376	23,808	16,512					165,208	331,615
Cash at end of year	\$ 27,807	16,406	51,746	33,429					129,388	165,208

Calcasieu Parish Police Jury
 Internal Service Fund
 Workmen's Compensation Self-Insured Fund
 Comparative Balance Sheets
 December 31, 1999 and 1998

	1999	1998
Assets		
Current Assets:		
Cash and cash equivalents	\$ 27,807	\$ 62,512
Investments	2,396,217	2,174,219
Interest receivable	27,358	18,291
Prepaid expense	13,368	15,715
	\$ 2,464,750	\$ 2,270,737
	\$ 2,464,750	\$ 2,270,737
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 1,921	\$ 4,456
Liability for self-insurance claims	548,893	262,410
Long-term liabilities:		
Liability for self-insurance funds	558,946	100,000
	1,109,760	366,866
	1,109,760	366,866
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	1,354,990	1,903,871
	1,354,990	1,903,871
	1,354,990	1,903,871
Total Liabilities and Fund Equity	\$ 2,464,750	\$ 2,270,737
	\$ 2,464,750	\$ 2,270,737

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, 1999 and 1998

	1999	1998
Operating revenues:		
Premiums	\$ 547,850	\$ 652,616
Operating expenses:		
Premium payments	133,171	144,657
Benefit payments	1,000,098	391,972
Administrative expenses	38,211	32,801
Total operating expenses	1,171,480	569,430
Operating income (loss)	(623,630)	83,186
Nonoperating revenues (expenses):		
Investment income	74,329	144,329
Miscellaneous revenue	420	—
Net income (loss)	(548,881)	227,515
Retained earnings at beginning of year	1,903,871	1,676,356
Retained earnings at end of year	\$ 1,354,990	\$ 1,903,871

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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (623,630)	\$ 83,186
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	2,347	(593)
(Increase) decrease in other receivables	(9,067)	37,880
Increase (decrease) in accounts payable	(2,535)	(15,378)
Increase (decrease) in liability for self-insurance claims	<u>745,429</u>	<u>88,612</u>
Total Adjustments	<u>736,174</u>	<u>110,521</u>
Net Cash (Used) Provided by Operating Activities	<u>112,544</u>	<u>193,707</u>
Cash Flows from Investing Activities:		
Purchase of investments	(2,211,632)	(3,651,276)
Proceeds from maturities of investments	1,989,634	3,270,437
Investment income	<u>74,749</u>	<u>135,166</u>
Net Cash (Used) Provided by Investing Activities	<u>(147,249)</u>	<u>(245,673)</u>
Net increase (decrease) in cash	(34,705)	(51,966)
Cash at beginning of year	<u>62,512</u>	<u>114,478</u>
Cash at end of year	<u>\$ 27,807</u>	<u>\$ 62,512</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Current Assets:		
Cash and cash equivalents	\$ 16,406	\$ 62,376
Investments	3,423,634	3,521,333
Interest receivable	42,704	30,228
	<u>3,482,744</u>	<u>3,613,937</u>
Total Assets	\$ 3,482,744	\$ 3,613,937
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 1,533	\$ 7,801
Accrued liabilities	692	465
Liability for self-insurance claims	224,875	403,436
	<u>227,100</u>	<u>411,702</u>
Total Liabilities	<u>227,100</u>	<u>411,702</u>
 Fund Equity:		
Contributed capital	1,098,026	1,098,026
Retained earnings - reserved for self-insurance claims	2,157,618	2,104,209
	<u>3,255,644</u>	<u>3,202,235</u>
Total fund equity	<u>3,255,644</u>	<u>3,202,235</u>
 Total Liabilities and Fund Equity	\$ 3,482,744	\$ 3,613,937

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, 1999 and 1998

	1999	1998
Operating revenues:		
Premiums	\$ 2,575,418	\$ 2,241,808
Operating expenses:		
Administrative expenses	332,105	199,661
Premium payments	116,500	123,189
Benefit payments	2,290,309	1,694,444
Total operating expenses	2,738,914	2,017,294
Operating income (loss)	(163,496)	224,514
Nonoperating revenues (expenses):		
Investment income	139,567	247,245
Income (loss) before operating transfer	(23,929)	471,759
Operating transfers:		
Operating transfers in	77,338	52,021
Net income (loss)	53,409	523,780
Retained earnings at beginning of year	2,104,209	1,580,429
Retained earnings at end of year	\$ 2,157,618	\$ 2,104,209

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Health Insurance Fund
Comparative Statement of Cash Flows
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Cash Flows from Operating Activities:		
Operating income (loss)	\$ (163,496)	\$ 224,514
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	0	9,984
(Increase) decrease in other receivables	(12,476)	—
Increase (decrease) in accounts payable	(6,268)	(232,659)
Increase (decrease) in other liabilities	227	123
Increase (decrease) in liability for self-insurance claims	<u>(178,561)</u>	<u>(34,281)</u>
Total Adjustments	<u>(197,078)</u>	<u>(256,833)</u>
Net Cash (Used) Provided by Operating Activities	<u>(360,574)</u>	<u>(32,319)</u>
Cash Flows from Investing Activities:		
Purchase of investments	(4,538,239)	(7,208,475)
Proceeds from maturities of investments	4,635,938	6,902,824
Investment income	<u>139,567</u>	<u>234,570</u>
Net Cash (Used) Provided by Investing Activities	<u>237,266</u>	<u>(71,081)</u>
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>77,338</u>	<u>52,021</u>
Net increase (decrease) in cash	(45,970)	(51,379)
Cash at beginning of year	<u>62,376</u>	<u>113,755</u>
Cash at end of year	<u>\$ 16,406</u>	<u>\$ 62,376</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Current Assets:		
Cash and cash equivalents	\$ 51,746	\$ 23,808
Investments	122,717	98,997
Interest receivable	1,401	560
Prepaid insurance	53,502	42,381
Due from component units	—	1,100
	\$ 229,366	\$ 166,846
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 44,349	\$ 23,037
Due to other funds	—	600,000
Liability for self-insurance claims	208,785	133,113
Long-term liabilities:		
Liability for self-insurance claims	417,570	246,500
	670,704	1,002,650
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	(441,338)	(835,804)
Total Liabilities and Fund Equity	\$ 229,366	\$ 166,846

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Liability/Property Insurance
Comparative Statement of Revenues, Expenses and
Changes in Retained Earnings
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
Operating revenues:		
Premiums	\$ 1,180,211	\$ 1,022,438
Operating expenses:		
Administrative expenses	1,154	56,486
Premium payments	406,470	380,453
Benefit payments	371,251	848,642
Other operating expenses	12,064	—
Total operating expenses	790,939	1,285,581
Operating income (loss)	389,272	(263,143)
Nonoperating revenues (expenses):		
Investment income	5,194	19,362
Income (loss) before operating transfer	394,466	(243,781)
Operating transfers:		
Operating transfers in	—	552,500
Net income (loss)	394,466	308,719
Retained earnings at beginning of year	(835,804)	(1,281,777)
Prior period adjustment	—	137,254
Retained earnings at end of year	\$ (441,338)	\$ (835,804)

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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 389,273	\$ (263,143)
Change in assets and liabilities:		
(Increase) decrease in prepaid insurance	(11,121)	5,676
(Increase) decrease in other receivables	(841)	—
(Increase) decrease in due from component units	1,100	(1,100)
Increase (decrease) in accounts payable	21,312	(503,500)
Increase (decrease) in due to other funds	(600,000)	600,000
Increase (decrease) in liability for self-insurance claims	<u>246,741</u>	<u>(515,017)</u>
Total Adjustments	<u>(342,809)</u>	<u>(413,941)</u>
Net Cash (Used) Provided by Operating Activities	<u>46,464</u>	<u>(677,084)</u>
Cash Flows from Investing Activities:		
Purchase of investments	(1,373,071)	(1,755,457)
Proceeds from maturities of investments	1,349,351	1,843,559
Investment income	<u>5,194</u>	<u>20,109</u>
Net Cash (Used) Provided by Investing Activities	<u>(18,526)</u>	<u>108,211</u>
Cash Flows from Noncapital Activities:		
Operating transfers in	<u>0</u>	<u>552,500</u>
Net increase (decrease) in cash	27,938	(16,373)
Cash at beginning of year	<u>23,808</u>	<u>40,181</u>
Cash at end of year	<u>\$ 51,746</u>	<u>\$ 23,808</u>

Calcasieu Parish Police Jury
Internal Service Fund
Self-Insured Unemployment Insurance Fund
Comparative Balance Sheets
December 31, 1999 and 1998

	1999	1998
Assets		
Current Assets:		
Cash and cash equivalents	\$ 33,429	\$ 16,512
Investments	584,704	517,341
Interest receivable	6,218	4,145
	<u>624,351</u>	<u>537,998</u>
Total Assets	<u>\$ 624,351</u>	<u>\$ 537,998</u>
 Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	\$ 5,753	\$ 1,625
	<u>5,753</u>	<u>1,625</u>
 Fund Equity:		
Retained earnings - reserved for self-insurance claims	618,598	536,373
	<u>618,598</u>	<u>536,373</u>
Total Liabilities and Fund Equity	<u>\$ 624,351</u>	<u>\$ 537,998</u>

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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Premiums	\$ 86,063	\$ 84,892
Operating expenses:		
Benefit claims	22,628	5,449
Other operating expenses	6	8
Total operating expenses	<u>22,634</u>	<u>5,457</u>
Operating income (loss)	<u>63,429</u>	<u>79,435</u>
Nonoperating revenues (expenses):		
Investment income	<u>18,796</u>	<u>31,179</u>
Net income (loss)	82,225	110,614
Retained earnings at beginning of year	<u>536,373</u>	<u>425,759</u>
Retained earnings at end of year	<u><u>\$ 618,598</u></u>	<u><u>\$ 536,373</u></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, 1999 and 1998

	1999	1998
Cash Flows from Operating Activities:		
Operating income (loss)	\$ 63,429	\$ 79,435
Change in assets and liabilities:		
(Increase) decrease in other receivables	(2,073)	0
Increase (decrease) in accounts payable	<u>4,128</u>	<u>(1,022)</u>
Total Adjustments	<u>2,055</u>	<u>(1,022)</u>
Net Cash (Used) Provided by Operating Activities	<u>65,484</u>	<u>78,413</u>
Cash Flows from Investing Activities:		
Purchase of investments	(491,085)	(464,897)
Proceeds from maturities of investments	423,722	310,870
Investment income	<u>18,796</u>	<u>28,925</u>
Net Cash (Used) Provided by Investing Activities	<u>(48,567)</u>	<u>(125,102)</u>
Net increase (decrease) in cash	16,917	(46,689)
Cash at beginning of year	<u>16,512</u>	<u>63,201</u>
Cash at end of year	<u>\$ 33,429</u>	<u>\$ 16,512</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

HOTEL - MOTEL TAX FUND

The Hotel-Motel Tax Fund was 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 responsibility for collecting taxes as of April 1999 is the Calcasieu Parish School Board.

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

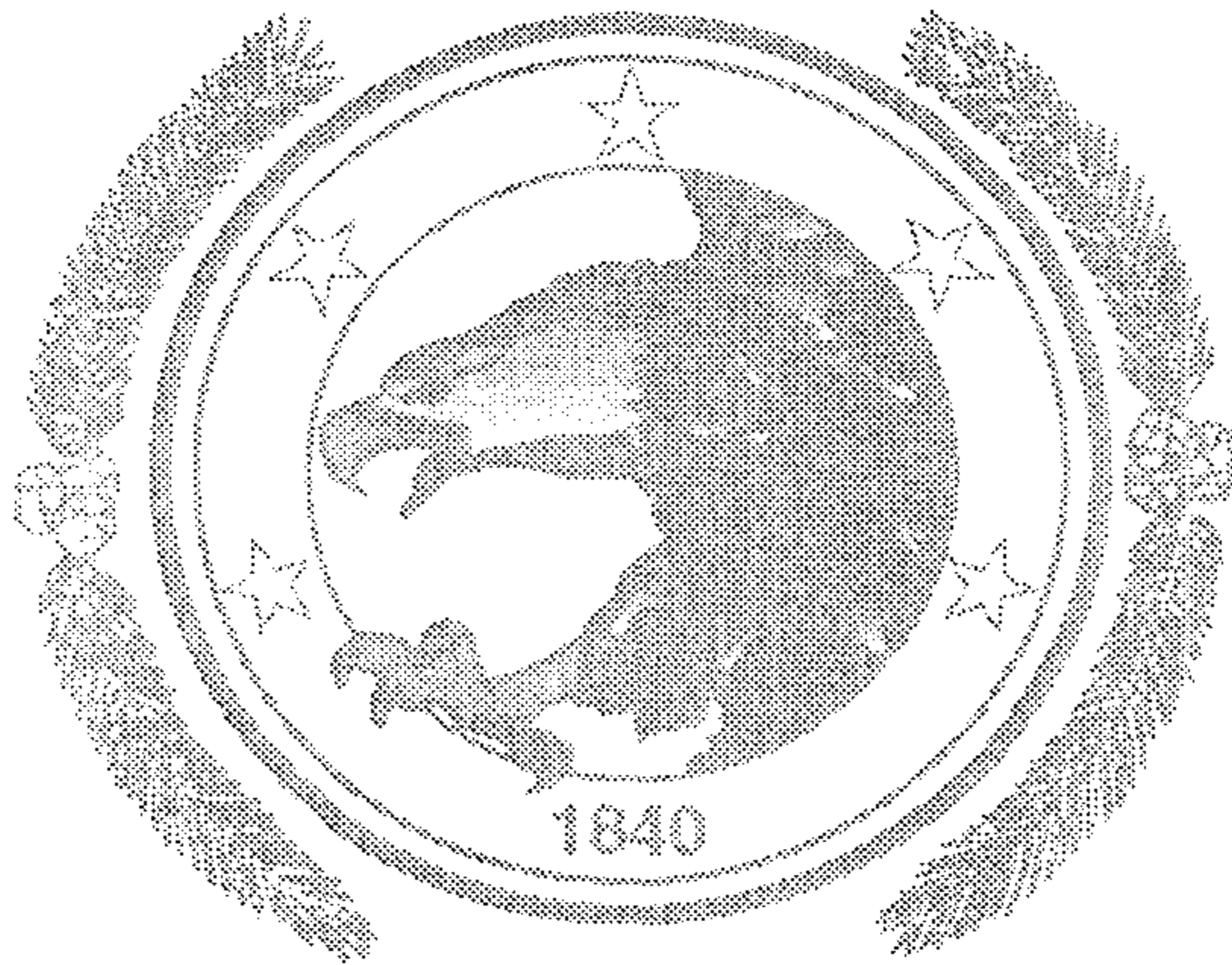
The L.E.P.C. Fund is used to account for monies received in connection with this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

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, 1999

(With comparative totals for December 31, 1998)

Assets	L.E.P.C.		Coliseum		Riverboat		Totals	
	Fund		Tax	Fund	Agency	Fund	1999	1998
Cash	\$ 14,651		1,157	-	-	-	15,808	94,763
Investments	-		298,914	-	-	-	298,914	140,234
Taxes receivable	-		773,072	-	-	-	773,072	809,995
Interest receivable	-		2,648	-	-	-	2,648	1,074
Other receivable	-		-	-	103,206	-	103,206	83,605
Total assets	\$ 14,651		1,075,791	-	103,206	-	1,193,648	1,129,671
Liabilities:								
Due to other governmental units	\$ 14,651		1,075,791		103,206		1,193,648	1,129,671

CALCASIEU PARISH POLICE JURY

Fiduciary Funds

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

Year ended December 31, 1999

	Balance <u>January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1999</u>
Hotel-Motel Fund				
<u>Assets</u>				
Cash	\$ 70,979	313,876	384,855	-
Taxes receivable	72,308	312,818	385,126	-
Total assets	<u>\$ 143,287</u>	<u>626,694</u>	<u>769,981</u>	<u>-</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 143,287</u>	<u>313,876</u>	<u>457,163</u>	<u>-</u>
L.E.P.C. Fund				
<u>Assets</u>				
Cash	<u>\$ 21,310</u>	<u>12,818</u>	<u>19,477</u>	<u>14,651</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 21,310</u>	<u>12,818</u>	<u>19,477</u>	<u>14,651</u>
Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 2,474	1,038,854	1,040,171	1,157
Investments	140,234	158,680	-	298,914
Taxes receivable	737,687	773,072	737,687	773,072
Interest receivable	1,074	1,574	-	2,648
Total assets	<u>\$ 881,469</u>	<u>1,972,180</u>	<u>1,777,858</u>	<u>1,075,791</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 881,469</u>	<u>1,972,180</u>	<u>1,777,858</u>	<u>1,075,791</u>
Riverboat Agency Fund				
<u>Assets</u>				
Other receivables	<u>\$ 83,605</u>	<u>103,206</u>	<u>83,605</u>	<u>103,206</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 83,605</u>	<u>103,206</u>	<u>83,605</u>	<u>103,206</u>

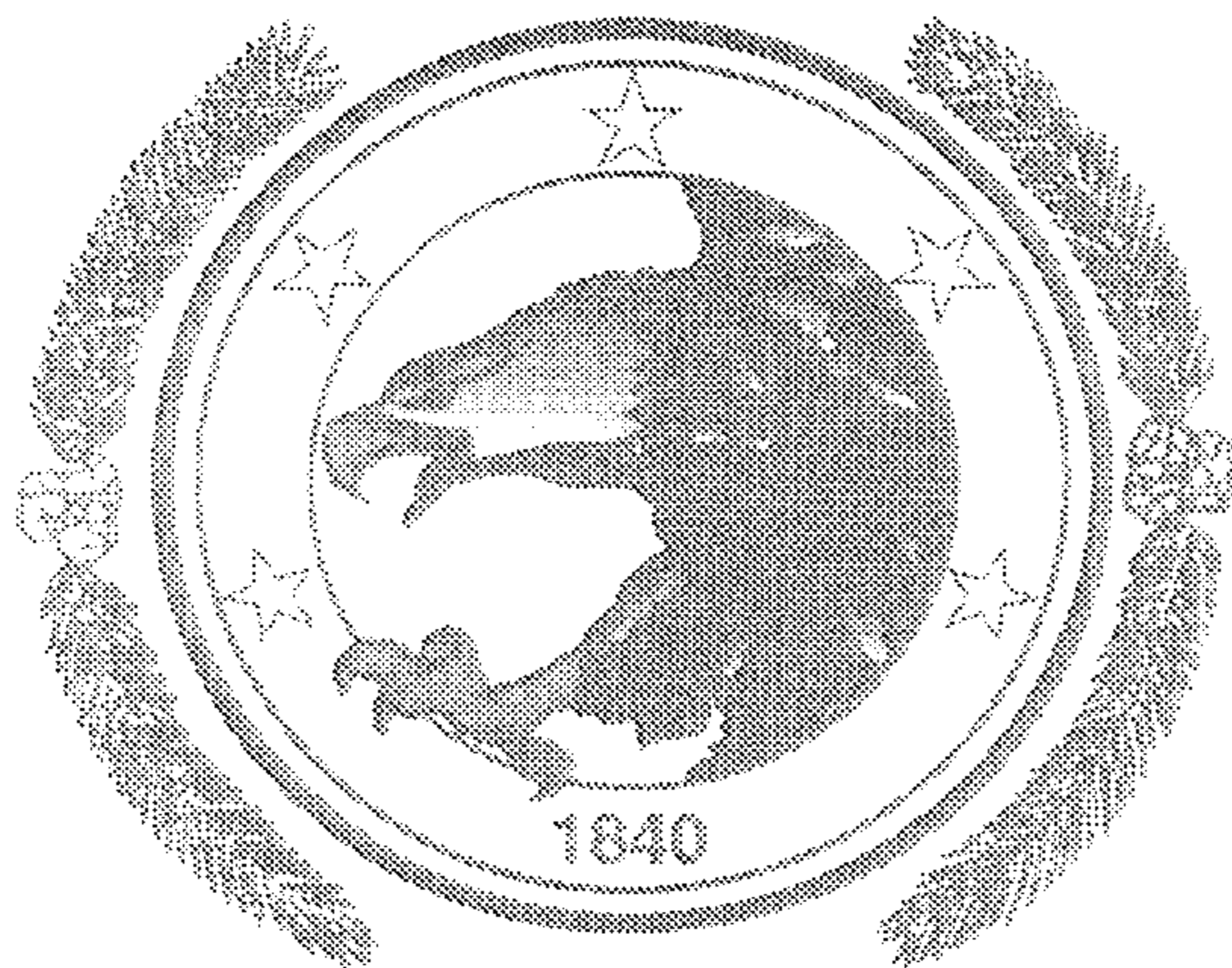
CALCASIEU PARISH POLICE JURY

Fiduciary Funds

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

Year ended December 31, 1999

	Balance <u>January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1999</u>
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 94,763	1,365,548	1,444,503	15,808
Investments	140,234	158,680	-	298,914
Interest receivable	1,074	1,574	-	2,648
Taxes receivable	809,995	1,085,890	1,122,813	773,072
Other receivables	<u>83,605</u>	<u>103,206</u>	<u>83,605</u>	<u>103,206</u>
Total Assets	<u>\$ 1,129,671</u>	<u>2,714,898</u>	<u>2,650,921</u>	<u>1,193,648</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,129,671</u>	<u>2,402,080</u>	<u>2,338,103</u>	<u>1,193,648</u>



Calcasieu Parish Police Jury
 Comparative Schedules of General Fixed Assets
 By Source
 As of December 31, 1999

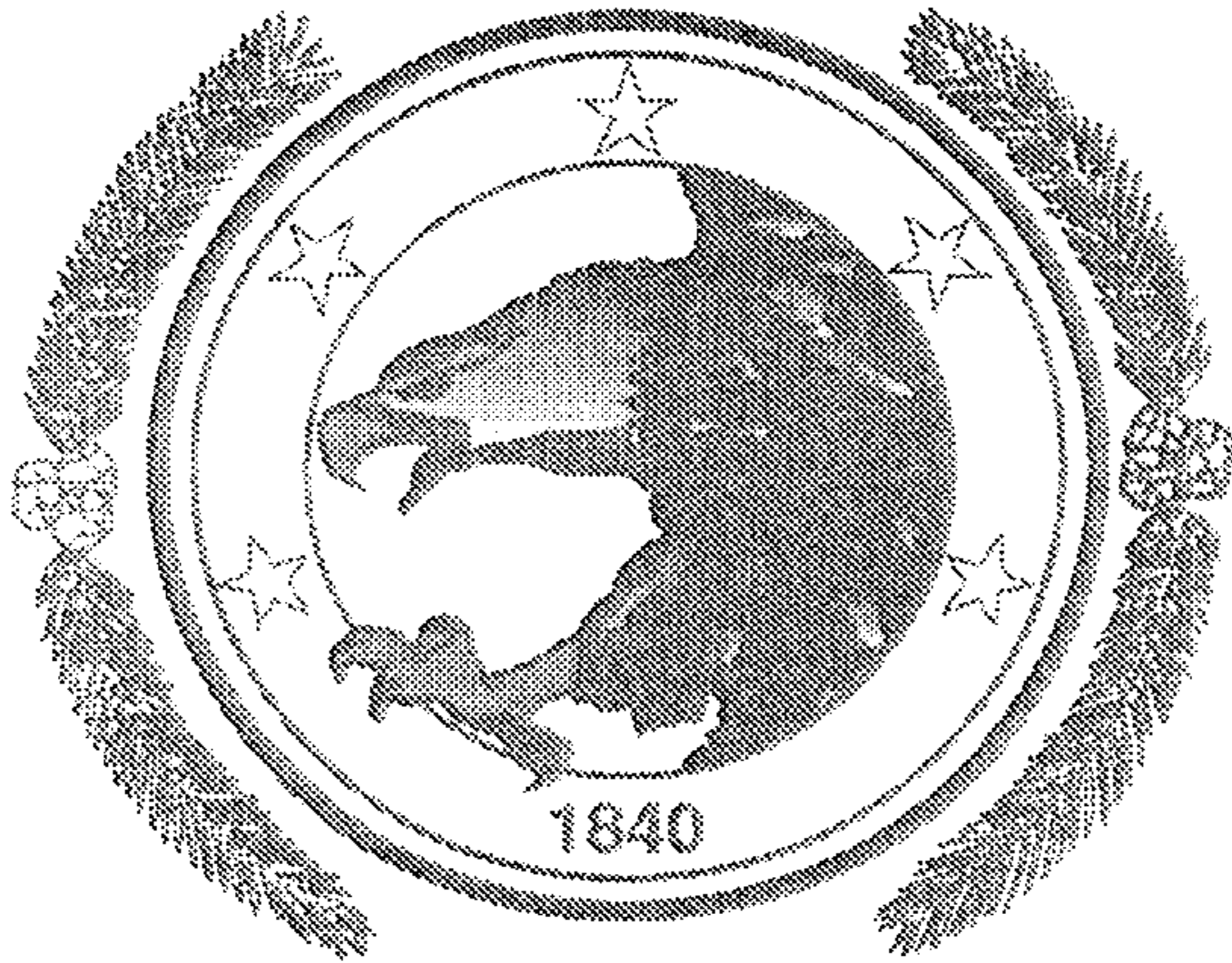
	<u>1999</u>	<u>1998</u>
General fixed assets:		
Land	\$ 3,660,124	\$ 3,619,192
Buildings	56,847,723	45,091,427
Machinery and equipment	19,334,873	19,179,578
Construction in progress	<u>2,527,194</u>	<u>11,534,157</u>
Total general fixed assets	<u>\$ 82,369,914</u>	<u>\$ 79,424,354</u>
Investment in general fixed assets by source:		
General fund	\$ 15,867,062	\$ 15,162,864
Special revenue funds	24,860,781	24,435,539
Capital projects fund	<u>41,642,071</u>	<u>39,825,951</u>
Total investment in general fixed assets	<u>\$ 82,369,914</u>	<u>\$ 79,424,354</u>

Calcasieu Parish Police Jury
 Schedule of General Fixed Assets
 By Function and Activity
 As of December 31, 1999

<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	\$ -	\$ -	\$ 78,285	\$ -	\$ 78,285
Administrative	-	1,184,782	169,145	-	1,353,927
Judicial	206,573	14,711,736	457,980	-	15,376,289
District Attorney	-	1,097,473	1,810,422	-	2,907,895
Drug Court Clerk of Court	-	-	11,721	-	11,721
	-	-	117,701	-	117,701
Total general government	<u>206,573</u>	<u>16,993,991</u>	<u>2,645,254</u>	-	<u>19,845,818</u>
STAFF AGENCIES					
Calcasieu Community Action Agency	45,868	419,481	322,860	937,093	1,725,302
Facility Management	240,553	210,424	651,274	-	1,102,251
Finance	-	-	286,039	-	286,039
Housing Department	-	-	99,962	-	99,962
Human Resources	-	-	59,581	-	59,581
Job Training Partnership Act	-	38,000	1,062,174	-	1,100,174
Parish secretary	-	-	52,690	-	52,690
Planning and development	-	-	221,544	-	221,544
Registrar of Voters	-	-	57,199	-	57,199
General government	<u>2,061,888</u>	<u>10,799,622</u>	<u>156,063</u>	<u>401,041</u>	<u>13,418,614</u>
Total staff agencies	<u>2,348,309</u>	<u>11,467,527</u>	<u>2,969,386</u>	<u>1,338,134</u>	<u>18,123,356</u>
PUBLIC SAFETY					
Animal control	-	8,360	577,648	-	586,008
Civil defense	-	-	656,739	-	656,739
Health unit	163,718	3,412,037	342,856	1,045,058	4,963,669
Office of Juvenile Justice Services	39,695	872,383	348,042	-	1,260,120
Mosquito control	-	1,032,844	809,981	-	1,842,825
Parish Coroner	-	-	178,978	-	178,978
Sheriff	<u>352,682</u>	<u>18,298,032</u>	<u>-</u>	<u>-</u>	<u>18,650,714</u>
Total public safety	<u>556,095</u>	<u>23,623,656</u>	<u>2,914,244</u>	<u>1,045,058</u>	<u>28,139,053</u>
HIGHWAYS AND STREETS					
Engineering	-	-	658,913	-	658,913
Maintenance	<u>255,117</u>	<u>4,184,569</u>	<u>9,966,749</u>	<u>-</u>	<u>14,406,435</u>
Total highways and streets	<u>255,117</u>	<u>4,184,569</u>	<u>10,625,662</u>	<u>-</u>	<u>15,065,348</u>
RECREATION					
	<u>294,030</u>	<u>577,980</u>	<u>180,327</u>	<u>144,002</u>	<u>1,196,339</u>
Total general fixed assets allocated to functions	<u>\$ 3,660,124</u>	<u>\$ 56,847,723</u>	<u>\$ 19,334,873</u>	<u>\$ 2,527,194</u>	<u>\$ 82,369,914</u>

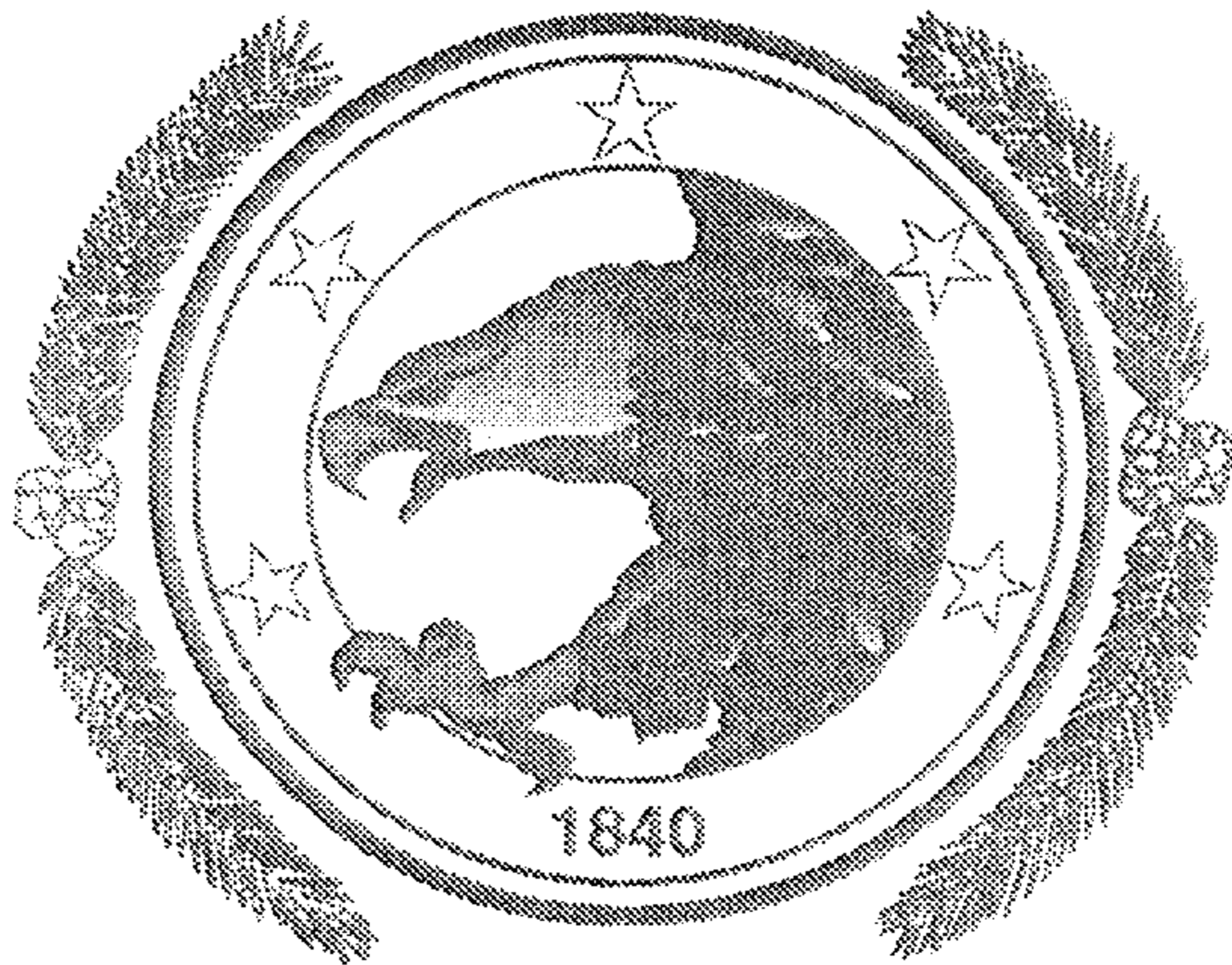
Calcasieu Parish Police Jury
 Schedule of Changes in General Fixed Assets
 By Function and Activity
 For the fiscal year ended December 31, 1999

<u>Function and Activity</u>	<u>General Fixed Assets January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets December 31, 1999</u>
GENERAL GOVERNMENT				
Legislative	\$ 79,725	\$ 260	\$ 1,700	\$ 78,285
Administrative	1,344,915	11,370	2,359	1,353,926
Judicial	8,025,649	7,373,485	22,844	15,376,290
District Attorney	2,865,261	45,440	2,806	2,907,895
Drug Court	11,721	-	-	11,721
Clerk of court	137,273	-	19,572	117,701
Total general government	12,464,544	7,430,555	49,281	19,845,818
STAFF AGENCIES				
Calcasieu Community Action Agency	766,746	56,232	34,769	788,209
Facility Management	1,043,574	177,957	119,280	1,102,251
Finance	301,872	3,514	19,347	286,039
Housing Department	99,262	900	200	99,962
Human Resources	47,841	14,872	3,132	59,581
Job Training Partnership Act	1,041,988	58,186	-	1,100,174
Parish secretary	53,013	-	323	52,690
Planning and development	206,028	24,751	9,235	221,544
Registrar of voters	38,555	18,644	-	57,199
General government	12,989,047	28,526	-	13,017,573
Total staff agencies	16,587,926	383,582	186,286	16,785,222
PUBLIC SAFETY				
Animal control	566,657	58,103	38,753	586,007
Emergency Management	551,442	125,655	20,358	656,739
Health unit	3,925,882	34,401	41,671	3,918,612
Office of Juvenile Justice Services	1,097,304	206,346	43,530	1,260,120
Mosquito control	1,826,965	87,207	71,347	1,842,825
Parish Coroner	173,649	14,993	9,664	178,978
Sheriff	18,650,714	-	-	18,650,714
Total public safety	26,792,613	526,705	225,323	27,093,995
HIGHWAYS AND STREETS				
Engineering	865,349	71,251	277,687	658,913
Maintenance	10,300,466	5,831,535	1,725,566	14,406,435
Total highways and streets	11,165,815	5,902,786	2,003,253	15,065,348
RECREATION	879,299	178,203	5,165	1,052,337
CONSTRUCTION IN PROGRESS	11,534,157	2,652,080	11,659,043	2,527,194
Total general fixed assets allocated to functions	\$ 79,424,354	\$ 17,073,911	\$ 14,128,351	\$ 82,369,914



CALCASIEU PARISH POLICE JURY
Schedule of General Long - Term Debt
As of December 31, 1999

	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	General and Special Revenue Funds	Special Assessments	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	\$ -	17,510	-	17,510	17,510	-	-	17,510
Revenue Bonds:								
District 4A	1,666,333	-	-	9,623,667	11,290,000	-	-	11,290,000
Other debt:								
Special Assessment Debt (with government commitment)	189,998	-	285,680	285,680	-	475,678	-	475,678
Unused ETO and Vacation Time Payable	-	446,123	-	446,123	-	-	446,123	446,123
Total other debt	189,998	446,123	285,680	751,803	-	475,678	446,123	921,801
Total Long - Term Debt	\$ 1,856,331	9,623,667	285,680	10,372,980	11,307,510	475,678	446,123	12,229,311



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, 1999

	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	\$ 28,829	\$ 122,125	\$ -	\$ -	\$ 150,954
Investments	1,100,972	1,688,056	-	-	2,789,028
Receivables (net of allowances for uncollectibles):					
Taxes	3,442,661	749,969	-	-	4,192,630
Interest receivable	17,388	19,076	-	-	36,464
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	9,414,094	-	9,414,094
Other debits:					
Amount available in debt service funds	-	-	-	1,815,617	1,815,617
Amount to be provided for retirement of general long-term debt	-	-	-	7,290,131	7,290,131
Total assets and other debits	\$ 4,589,850	\$ 2,579,226	\$ 9,414,094	\$ 9,105,748	\$ 25,688,918
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 61,223	\$ 1,587	\$ -	\$ -	\$ 62,810
Accrued liabilities	42,958	-	-	-	42,958
Due to primary government	794	-	-	-	794
Deferred revenues	3,498,046	762,022	-	-	4,260,068
General obligation bonds payable	-	-	-	8,965,000	8,965,000
Compensated absences payable	-	-	-	140,748	140,748
Total liabilities	3,603,021	763,609	-	9,105,748	13,472,378
Equity and other credits:					
Investment in general fixed assets	-	-	9,414,094	-	9,414,094
Fund balances:					
Reserved for debt service	-	1,815,617	-	-	1,815,617
Unreserved:					
Undesignated	986,829	-	-	-	986,829
Total equity and other credits	986,829	1,815,617	9,414,094	-	12,216,540
Total liabilities, equity and other credits	\$ 4,589,850	\$ 2,579,226	\$ 9,414,094	\$ 9,105,748	\$ 25,688,918

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 3,544,439	\$ 772,942	\$ 4,317,381
Intergovernmental revenues	190,288	-	190,288
Charges for services	40,471	-	40,471
Fines and forfeitures	66,846	-	66,846
Investment income	115,118	82,641	197,759
Miscellaneous revenues	31,584	2,164	33,748
Total revenues	<u>3,988,746</u>	<u>857,747</u>	<u>4,846,493</u>
Expenditures			
Current:			
Culture and recreation	3,949,802	-	3,949,802
Capital outlay	28,233	-	28,233
Debt service:			
Principal retirement	-	740,000	740,000
Interest and fiscal charges	-	494,811	494,811
Total expenditures	<u>3,978,035</u>	<u>1,234,811</u>	<u>5,212,846</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,711</u>	<u>(377,064)</u>	<u>(366,353)</u>
Other financing sources (uses):			
Operating transfers from primary government	<u>-</u>	<u>293,767</u>	<u>293,767</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	10,711	(83,297)	(72,586)
Fund balance at beginning of year	<u>976,118</u>	<u>1,898,914</u>	<u>2,875,032</u>
Fund balance at end of year	<u>\$ 986,829</u>	<u>\$ 1,815,617</u>	<u>\$ 2,802,446</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 6,755	\$ 24,768	\$ -	\$ -	\$ 31,523
Investments	72,946	52,581	-	-	125,527
Receivables (net of allowances for uncollectibles):					
Taxes	220,782	77,264	-	-	298,046
Interest receivable	968	719	-	-	1,687
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,538,164	-	1,538,164
Other debits:					
Amount available in debt service funds	-	-	-	73,400	73,400
Amount to be provided for retirement of general long-term debt	-	-	-	374,600	374,600
Total assets and other debits	\$ 301,451	\$ 155,332	\$ 1,538,164	\$ 448,000	\$ 2,442,947
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 8,501	\$ -	\$ -	\$ -	\$ 8,501
Accrued liabilities	3,335	-	-	-	3,335
Deferred revenues	234,120	81,932	-	-	316,052
General obligation bonds payable	-	-	-	448,000	448,000
Total liabilities	245,956	81,932	-	448,000	775,888
Equity and other credits:					
Investment in general fixed assets	-	-	1,538,164	-	1,538,164
Fund balances:					
Reserved for debt service	-	73,400	-	-	73,400
Unreserved:					
Undesignated	55,495	-	-	-	55,495
Total equity and other credits	55,495	73,400	1,538,164	-	1,667,059
Total liabilities, equity and other credits	\$ 301,451	\$ 155,332	\$ 1,538,164	\$ 448,000	\$ 2,442,947

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
<i>Ad valorem</i>	\$ 219,696	\$ 77,133	\$ 296,829
Other taxes, penalties and interest	24,492	-	24,492
Intergovernmental revenues	74,724	-	74,724
Investment income	8,745	3,011	11,756
Miscellaneous revenues	10,619	-	10,619
Total revenues	<u>338,276</u>	<u>80,144</u>	<u>418,420</u>
Expenditures			
Current:			
Public safety	379,402	-	379,402
Capital outlay	3,195	-	3,195
Debt service:			
Principal retirement	-	45,000	45,000
Interest and fiscal charges	-	28,013	28,013
Total expenditures	<u>382,597</u>	<u>73,013</u>	<u>455,610</u>
Excess (deficiency) of revenues over (under) expenditures	(44,321)	7,131	(37,190)
Fund balance at beginning of year	<u>99,816</u>	<u>66,269</u>	<u>166,085</u>
Fund balance at end of year	<u>\$ 55,495</u>	<u>\$ 73,400</u>	<u>\$ 128,895</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 16,926	\$ -	\$ -	\$ 16,926
Investments	21,071	-	-	21,071
Receivables (net of allowances for uncollectibles):				
Taxes	58,499	-	-	58,499
Interest receivable	376	-	-	376
Fixed assets (net, where applicable, of accumulated depreciation)	-	549,209	-	549,209
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	1,435	1,435
Total assets and other debits	\$ 96,872	\$ 549,209	\$ 1,435	\$ 647,516
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 4,892	\$ -	\$ -	\$ 4,892
Accrued liabilities	268	-	-	268
Deferred revenues	59,337	-	-	59,337
Compensated absences payable	-	-	1,435	1,435
Total liabilities	64,497	-	1,435	65,932
Equity and other credits:				
Investment in general fixed assets	-	549,209	-	549,209
Fund balances:				
Unreserved:				
Undesignated	32,375	-	-	32,375
Total equity and other credits	32,375	549,209	-	581,584
Total liabilities, equity and other credits	\$ 96,872	\$ 549,209	\$ 1,435	\$ 647,516

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 61,773
Other taxes, penalties and interest	4,049
Intergovernmental revenues	70,769
Investment income	2,853
Total revenues	139,444
Expenditures	
Current:	
Public safety	116,853
Capital outlay	15,330
Total expenditures	132,183
Excess (deficiency) of revenues over (under) expenditures	7,261
Fund balance at beginning of year	25,114
Fund balance at end of year	\$ 32,375

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 6,590	\$ 30,939	\$ -	\$ -	\$ 37,529
Investments	1,077,950	109,485	-	-	1,187,435
Receivables (net of allowances for uncollectibles):					
Taxes	673,354	84,536	-	-	757,890
Interest receivable	17,157	1,393	-	-	18,550
Due from primary government	2,772	-	-	-	2,772
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	943,627	-	943,627
Other debits:					
Amount available in debt service funds	-	-	-	137,836	137,836
Amount to be provided for retirement of general long-term debt	-	-	-	397,164	397,164
Total assets and other debits	\$ 1,777,823	\$ 226,353	\$ 943,627	\$ 535,000	\$ 3,482,803
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 5,743	\$ -	\$ -	\$ -	\$ 5,743
Accrued liabilities	314	-	-	-	314
Deferred revenues	703,112	88,517	-	-	791,629
General obligation bonds payable	-	-	-	535,000	535,000
Total liabilities	709,169	88,517	-	535,000	1,332,686
Equity and other credits:					
Investment in general fixed assets	-	-	943,627	-	943,627
Fund balances:					
Reserved for debt service	-	137,836	-	-	137,836
Unreserved:					
Undesignated	1,068,654	-	-	-	1,068,654
Total equity and other credits	1,068,654	137,836	943,627	-	2,150,117
Total liabilities, equity and other credits	\$ 1,777,823	\$ 226,353	\$ 943,627	\$ 535,000	\$ 3,482,803

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 692,592	\$ 98,711	\$ 791,303
Other taxes, penalties and interest	35,800	-	35,800
Intergovernmental revenues	61,506	-	61,506
Investment income	58,981	5,657	64,638
Miscellaneous revenue	6	-	6
Total revenues	<u>848,885</u>	<u>104,368</u>	<u>953,253</u>
Expenditures			
Current:			
Public safety	734,609	-	734,609
Debt service:			
Principal retirement	-	65,000	65,000
Interest and fiscal charges	-	30,731	30,731
Total expenditures	<u>734,609</u>	<u>95,731</u>	<u>830,340</u>
Excess (deficiency) of revenues over (under) expenditures	114,276	8,637	122,913
Fund balance at beginning of year	<u>954,378</u>	<u>129,199</u>	<u>1,083,577</u>
Fund balance at end of year	<u>\$ 1,068,654</u>	<u>\$ 137,836</u>	<u>\$ 1,206,490</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 8,711	\$ 41,173	\$ -	\$ -	\$ 49,884
Investments	262,322	4,555	-	-	266,877
Receivables (net of allowances for uncollectibles):					
Taxes	332,231	-	-	-	332,231
Interest receivable	3,146	146	-	-	3,292
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,327,968	-	1,327,968
Other debits:					
Amount available in debt service funds	-	-	-	25,000	25,000
Amount to be provided for retirement of general long-term debt	-	-	-	76	76
Total assets and other debits	\$ 606,410	\$ 45,874	\$ 1,327,968	\$ 25,076	\$ 2,005,328
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 8,648	\$ -	\$ -	\$ -	\$ 8,648
Accrued liabilities	3,659	-	-	-	3,659
Deferred revenues	337,283	-	-	-	337,283
Retainage payable	7,427	-	-	-	7,427
General obligation bonds payable	-	-	-	25,000	25,000
Compensated absences payable	-	-	-	76	76
Total liabilities	357,017	-	-	25,076	382,093
Equity and other credits:					
Investment in general fixed assets	-	-	1,327,968	-	1,327,968
Fund balances:					
Reserved for debt service	-	45,874	-	-	45,874
Unreserved:					
Undesignated	249,393	-	-	-	249,393
Total equity and other credits	249,393	45,874	1,327,968	-	1,623,235
Total liabilities, equity and other credits	\$ 606,410	\$ 45,874	\$ 1,327,968	\$ 25,076	\$ 2,005,328

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 311,430	\$ 105,008	\$ 416,438
Other taxes, penalties and interest	15,222	-	15,222
Intergovernmental revenues	111,614	-	111,614
Investment income	13,768	4,484	18,252
Miscellaneous revenue	7	-	7
Total revenues	<u>452,041</u>	<u>109,492</u>	<u>561,533</u>
Expenditures			
Current:			
Public safety	336,232	-	336,232
Capital outlay	81,563	-	81,563
Debt service:			
Principal retirement	-	180,000	180,000
Interest and fiscal charges	-	5,810	5,810
Total expenditures	<u>417,795</u>	<u>185,810</u>	<u>603,605</u>
Excess (deficiency) of revenues over (under) expenditures	34,246	(76,318)	(42,072)
Fund balance at beginning of year	<u>215,147</u>	<u>122,192</u>	<u>337,339</u>
Fund balance at end of year	<u>\$ 249,393</u>	<u>\$ 45,874</u>	<u>\$ 295,267</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental Fund Type	Account Group	Total (Memorandum Only)
	General Fund	General Fixed Assets Account Group	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 3,195	\$ -	\$ 3,195
Investments	319,743	-	319,743
Receivables (net of allowances for uncollectibles):			
Taxes	169,993	-	169,993
Interest receivable	2,842	-	2,842
Fixed assets (net, where applicable, of accumulated depreciation)	-	237,998	237,998
Total assets and other debits	\$ 495,773	\$ 237,998	\$ 733,771
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 1,025	\$ -	\$ 1,025
Deferred revenues	171,713	-	171,713
Total liabilities	172,738	-	172,738
Equity and other credits:			
Investment in general fixed assets	-	237,998	237,998
Fund balances:			
Unreserved:			
Undesignated	323,035	-	323,035
Total equity and other credits	323,035	237,998	561,033
Total liabilities, equity and other credits	\$ 495,773	\$ 237,998	\$ 733,771

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, 1999

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 190,762
Other taxes, penalties and interest	13,459
Intergovernmental revenues	33,207
Charges for services	273
Investment income	13,574
Miscellaneous revenues	<u>150</u>
Total revenues	<u>251,425</u>
Expenditures	
Current:	
Public safety	195,793
Capital outlay	<u>30,547</u>
Total expenditures	<u>226,340</u>
Excess (deficiency) of revenues over (under) expenditures	25,085
Fund balance at beginning of year	<u>297,950</u>
Fund balance at end of year	<u>\$ 323,035</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 7,997	\$ 26,802	\$ -	\$ -	\$ 34,799
Investments	-	36,162	-	-	36,162
Receivables (net of allowances for uncollectibles):					
Taxes	29,607	34,775	-	-	64,382
Interest receivable	-	533	-	-	533
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	762,137	-	762,137
Other debits:					
Amount available in debt service funds	-	-	-	62,421	62,421
Amount to be provided for retirement of general long-term debt	-	-	-	168,579	168,579
Total assets and other debits	\$ 37,604	\$ 98,272	\$ 762,137	\$ 231,000	\$ 1,129,013
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 1,651	\$ -	\$ -	\$ -	\$ 1,651
Deferred revenues	30,438	35,851	-	-	66,289
General obligation bonds payable	-	-	-	231,000	231,000
Total liabilities	32,089	35,851	-	231,000	298,940
Equity and other credits:					
Investment in general fixed assets	-	-	762,137	-	762,137
Fund balances:					
Reserved for debt service	-	62,421	-	-	62,421
Unreserved:					
Undesignated	5,515	-	-	-	5,515
Total equity and other credits	5,515	62,421	762,137	-	830,073
Total liabilities, equity and other credits	\$ 37,604	\$ 98,272	\$ 762,137	\$ 231,000	\$ 1,129,013

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 30,482	\$ 36,025	\$ 66,507
Other taxes, penalties and interest	5,997	-	5,997
Intergovernmental revenues	24,151	-	24,151
Investment income	<u>1,302</u>	<u>2,953</u>	<u>4,255</u>
Total revenues	<u>61,932</u>	<u>38,978</u>	<u>100,910</u>
Expenditures			
Current:			
Public safety	55,934	-	55,934
Debt service:			
Principal retirement	-	24,000	24,000
Interest and fiscal charges	<u>-</u>	<u>14,557</u>	<u>14,557</u>
Total expenditures	<u>55,934</u>	<u>38,557</u>	<u>94,491</u>
Excess (deficiency) of revenues over (under) expenditures	5,998	421	6,419
Fund balance at beginning of year	<u>(483)</u>	<u>62,000</u>	<u>61,517</u>
Fund balance at end of year	<u>\$ 5,515</u>	<u>\$ 62,421</u>	<u>\$ 67,936</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
	General	Fixed Assets	Long Term Debt	
Assets and other debits	Fund	Account Group	Account Group	
Assets:				
Cash and cash equivalents	\$ 13,735	\$ -	\$ -	\$ 13,735
Investments	43,730	-	-	43,730
Receivables (net of allowances for uncollectibles):				
Taxes	50,595	-	-	50,595
Interest receivable	601	-	-	601
Due from primary government	5,025	-	-	5,025
Fixed assets (net, where applicable, of accumulated depreciation)	-	241,899	-	241,899
Amount to be provided for retirement of general long-term debt	-	-	57,032	57,032
Total assets and other debits	\$ 113,686	\$ 241,899	\$ 57,032	\$ 412,617
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 25,945	\$ -	\$ -	\$ 25,945
Deferred revenues	50,838	-	-	50,838
Capital lease	-	-	57,032	57,032
Total liabilities	76,783	-	57,032	133,815
Equity and other credits:				
Investment in general fixed assets	-	241,899	-	241,899
Fund balances:				
Unreserved:				
Undesignated	36,903	-	-	36,903
Total equity and other credits	36,903	241,899	-	278,802
Total liabilities, equity and other credits	\$ 113,686	\$ 241,899	\$ 57,032	\$ 412,617

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, 1999

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 51,033
Other taxes, penalties and interest	5,388
Intergovernmental revenues	26,531
Investment income	3,588
Miscellaneous revenues	<u>1,560</u>
Total revenues	<u>88,100</u>
 Expenditures	
Current:	
Public safety	<u>104,572</u>
Excess (deficiency) of revenues over (under) expenditures	 (16,472)
Fund balance at beginning of year	<u>53,375</u>
Fund balance at end of year	<u>\$ 36,903</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 4,393	\$ 53,629	\$ -	\$ -	\$ 58,022
Investments	136,039	60,620	-	-	196,659
Receivables (net of allowances for uncollectibles):					
Taxes	107,663	116,317	-	-	223,980
Interest receivable	1,225	867	-	-	2,092
Due from governmental units	25,000	-	-	-	25,000
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	2,555,275	-	2,555,275
Other debits:					
Amount available in debt service funds	-	-	-	113,300	113,300
Amount to be provided for retirement of general long-term debt	-	-	-	604,715	604,715
Total assets and other debits	\$ 274,320	\$ 231,433	\$ 2,555,275	\$ 718,015	\$ 3,779,043
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 21,280	\$ 682	\$ -	\$ -	\$ 21,962
Accrued liabilities	670	-	-	-	670
Deferred revenues	108,713	117,451	-	-	226,164
Retainage payable	4,674	-	-	-	4,674
General obligation bonds payable	-	-	-	718,000	718,000
Compensated absences	-	-	-	15	15
Total liabilities	135,337	118,133	-	718,015	971,485
Equity and other credits:					
Investment in general fixed assets	-	-	2,555,275	-	2,555,275
Fund balances:					
Reserved for debt service	-	113,300	-	-	113,300
Unreserved:					
Undesignated	139,013	-	-	-	139,013
Total equity and other credits	139,013	113,300	2,555,275	-	2,807,588
Total liabilities, equity and other credits	\$ 274,350	\$ 231,433	\$ 2,555,275	\$ 718,015	\$ 3,779,073

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, 1999

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Taxes:			
Ad valorem	\$ 110,377	\$ 119,249	\$ 229,626
Other taxes, penalties and interest	11,353	-	11,353
Intergovernmental revenues	91,997	-	91,997
Charges for services	125,548	-	125,548
Investment income	6,788	5,359	12,147
Miscellaneous revenues	1,317	-	1,317
Total revenues	347,380	124,608	471,988
Expenditures			
Current:			
Public safety	256,938	-	256,938
Capital outlay	82,582	-	82,582
Debt service:			
Principal retirement	-	85,000	85,000
Interest and fiscal charges	-	44,403	44,403
Other expenditures	-	-	-
Total expenditures	339,520	129,403	468,923
Excess (deficiency) of revenues over (under) expenditures	7,860	(4,795)	3,065
Fund balance at beginning of year	131,153	118,095	249,248
Fund balance at end of year	\$ 139,013	\$ 113,300	\$ 252,313

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 4,092	\$ 58,713	\$ -	\$ -	\$ 62,805
Investments	87,654	48,796	-	-	136,450
Receivables (net of allowances for uncollectibles):					
Taxes	109,860	150,493	-	-	260,353
Interest receivable	901	675	-	-	1,576
Due from primary government	267	-	-	-	267
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	833,882	-	833,882
Other debits:					
Amount available in debt service funds	-	-	-	107,011	107,011
Amount to be provided for retirement of general long-term debt	-	-	-	202,989	202,989
Total assets and other debits	\$ 202,774	\$ 258,677	\$ 833,882	\$ 310,000	\$ 1,605,333
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 2,447	\$ -	\$ -	\$ -	\$ 2,447
Accrued liabilities	361	-	-	-	361
Deferred revenues	110,717	151,666	-	-	262,383
General obligation bonds payable	-	-	-	310,000	310,000
Total liabilities	113,525	151,666	-	310,000	575,191
Equity and other credits:					
Investment in general fixed assets	-	-	833,882	-	833,882
Fund balances:					
Reserved for debt service	-	107,011	-	-	107,011
Unreserved:					
Undesignated	89,249	-	-	-	89,249
Total equity and other credits	89,249	107,011	833,882	-	1,030,142
Total liabilities, equity and other credits	\$ 202,774	\$ 258,677	\$ 833,882	\$ 310,000	\$ 1,605,333

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, 1999

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>(Memorandum</u>
			<u>Only)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 107,102	\$ 146,716	\$ 253,818
Other taxes, penalties and interest	8,765	-	8,765
Intergovernmental revenues	45,449	-	45,449
Investment income	4,679	8,620	13,299
Miscellaneous revenue	<u>522</u>	<u>-</u>	<u>522</u>
Total revenues	<u>166,517</u>	<u>155,336</u>	<u>321,853</u>
Expenditures			
Current:			
Public safety	144,868	-	144,868
Debt service:			
Principal retirement	-	135,000	135,000
Interest and fiscal charges	<u>-</u>	<u>26,259</u>	<u>26,259</u>
Total expenditures	<u>144,868</u>	<u>161,259</u>	<u>306,127</u>
Excess (deficiency) of revenues over (under) expenditures	21,649	(5,923)	15,726
Fund balance at beginning of year	<u>67,600</u>	<u>112,934</u>	<u>180,534</u>
Fund balance at end of year	<u>\$ 89,249</u>	<u>\$ 107,011</u>	<u>\$ 196,260</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 8,301	\$ -	\$ -	\$ 8,301
Investments	99,991	-	-	99,991
Receivables (net of allowances for uncollectibles):				
Taxes	213,229	-	-	213,229
Interest receivable	1,062	-	-	1,062
Fixed assets (net, where applicable, of accumulated depreciation)	-	457,726	-	457,726
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	2,354	2,354
Total assets and other debits	\$ 322,583	\$ 457,726	\$ 2,354	\$ 782,663
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,801	\$ -	\$ -	\$ 1,801
Accrued liabilities	2,406	-	-	2,406
Deferred revenues	226,132	-	-	226,132
Retainage payable	9,881	-	-	9,881
Compensated absences payable	-	-	2,354	2,354
Total liabilities	240,220	-	2,354	242,574
Equity and other credits:				
Investment in general fixed assets	-	457,726	-	457,726
Fund balances:				
Reserved for encumbrances	33,057	-	-	33,057
Unreserved:				
Undesignated	49,306	-	-	49,306
Total equity and other credits	82,363	457,726	-	540,089
Total liabilities, equity and other credits	\$ 322,583	\$ 457,726	\$ 2,354	\$ 782,663

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 165,117
Intergovernmental revenues	150,813
Investment income	9,879
Miscellaneous revenues	5,933
Total revenues	331,742
 Expenditures	
Current:	
Public works	454,521
Excess (deficiency) of revenues over (under) expenditures	(122,779)
 Fund balance at beginning of year	 205,142
 Fund balance at end of year	 \$ 82,363

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
Assets and other debits	General	Fixed Assets	Long Term Debt	
	Fund	Account Group	Account Group	
Assets:				
Cash and cash equivalents	\$ 24,874	\$ -	\$ -	\$ 24,874
Investments	93,612	-	-	93,612
Receivables (net of allowances for uncollectibles):				
Taxes	104,494	-	-	104,494
Interest receivable	982	-	-	982
Fixed assets (net, where applicable, of accumulated depreciation)	-	158,469	-	158,469
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	1,553	1,553
Total assets and other debits	\$ 223,962	\$ 158,469	\$ 1,553	\$ 383,984
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 921	\$ -	\$ -	\$ 921
Accrued liabilities	1,068	-	-	1,068
Deferred revenues	105,990	-	-	105,990
Compensated absences payable	-	-	1,553	1,553
Total liabilities	107,979	-	1,553	109,532
Equity and other credits:				
Investment in general fixed assets	-	158,469	-	158,469
Fund balances:				
Unreserved:				
Undesignated	115,983	-	-	115,983
Total equity and other credits	115,983	158,469	-	274,452
Total liabilities, equity and other credits	\$ 223,962	\$ 158,469	\$ 1,553	\$ 383,984

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, 1999

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 110,285
Intergovernmental revenues	39,061
Investment income	<u>6,293</u>
Total revenues	<u>155,639</u>
 Expenditures	
Current:	
Public works	98,056
Capital outlay	<u>31,233</u>
Total expenditures	<u>129,289</u>
Excess (deficiency) of revenues over (under) expenditures	26,350
Fund balance at beginning of year	<u>89,633</u>
Fund balance at end of year	<u>\$ 115,983</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 3,864	\$ -	\$ -	\$ 3,864
Investments	193,885	-	-	193,885
Receivables (net of allowances for uncollectibles):				
Taxes	236,089	-	-	236,089
Interest receivable	1,954	-	-	1,954
Due from primary government	14,562	-	-	14,562
Fixed assets (net, where applicable, of accumulated depreciation)	-	362,815	-	362,815
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	8,806	8,806
Total assets and other debits	\$ 450,354	\$ 362,815	\$ 8,806	\$ 821,975
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 19,982	\$ -	\$ -	\$ 19,982
Accrued liabilities	2,683	-	-	2,683
Deferred revenues	237,804	-	-	237,804
Due to primary government	107	-	-	107
Retainage payable	11,258	-	-	11,258
Compensated absences payable	-	-	8,806	8,806
Total liabilities	271,834	-	8,806	280,640
Equity and other credits:				
Investment in general fixed assets	-	362,815	-	362,815
Fund balances:				
Unreserved:				
Undesignated	178,520	-	-	178,520
Total equity and other credits	178,520	362,815	-	541,335
Total liabilities, equity and other credits	\$ 450,354	\$ 362,815	\$ 8,806	\$ 821,975

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 234,211
Intergovernmental revenues	110,028
Investment income	11,602
Total revenues	355,841
 Expenditures	
Current:	
Public works	353,181
Excess (deficiency) of revenues over (under) expenditures	2,660
Fund balance at beginning of year	175,860
Fund balance at end of year	\$ 178,520

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 2,883	\$ -	\$ -	\$ 2,883
Investments	269,322	-	-	269,322
Receivables (net of allowances for uncollectibles):				
Taxes	173,831	-	-	173,831
Interest receivable	2,943	-	-	2,943
Fixed assets (net, where applicable, of accumulated depreciation)	-	324,878	-	324,878
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	985	985
Total assets and other debits	\$ 448,979	\$ 324,878	\$ 985	\$ 774,842
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 1,024	\$ -	\$ -	\$ 1,024
Accrued liabilities	1,143	-	-	1,143
Deferred revenues	175,801	-	-	175,801
Compensated absences payable	-	-	985	985
Total liabilities	177,968	-	985	178,953
Equity and other credits:				
Investment in general fixed assets	-	324,878	-	324,878
Fund balances:				
Unreserved:				
Undesignated	271,011	-	-	271,011
Total equity and other credits	271,011	324,878	-	595,889
Total liabilities, equity and other credits	\$ 448,979	\$ 324,878	\$ 985	\$ 774,842

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 175,444
Intergovernmental revenues	61,982
Investment income	11,002
Total revenues	248,428
 Expenditures	
Current:	
Public works	192,803
Excess (deficiency) of revenues over (under) expenditures	55,625
Fund balance at beginning of year	215,386
Fund balance at end of year	\$ 271,011

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
Assets and other debits	General Fund	Fixed Assets Account Group	Long Term Debt Account Group	
Assets:				
Cash and cash equivalents	\$ 64,006	\$ -	\$ -	\$ 64,006
Investments	89,970	-	-	89,970
Receivables (net of allowances for uncollectibles):				
Taxes	234,741	-	-	234,741
Interest receivable	1,707	-	-	1,707
Fixed assets (net, where applicable, of accumulated depreciation)	-	318,312	-	318,312
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	24,486	24,486
Total assets and other debits	\$ 390,424	\$ 318,312	\$ 24,486	\$ 733,222
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 4,710	\$ -	\$ -	\$ 4,710
Accrued liabilities	1,561	-	-	1,561
Deferred revenues	236,726	-	-	236,726
Capital lease	-	-	23,222	23,222
Compensated balances payable	-	-	1,264	1,264
Total liabilities	242,997	-	24,486	267,483
Equity and other credits:				
Investment in general fixed assets	-	318,312	-	318,312
Fund balances:				
Unreserved:				
Undesignated	147,427	-	-	147,427
Total equity and other credits	147,427	318,312	-	465,739
Total liabilities, equity and other credits	\$ 390,424	\$ 318,312	\$ 24,486	\$ 733,222

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 222,002
Intergovernmental revenues	36,955
Investment income	10,463
Total revenues	269,420
 Expenditures	
Current:	
Public works	249,468
Excess (deficiency) of revenues over (under) expenditures	19,952
Fund balance at beginning of year	127,475
Fund balance at end of year	\$ 147,427

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

Combining Balance Sheet - Component Units

December 31, 1999

	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	\$ 102,226	\$ 14,671	\$ -	\$ -	\$ 116,897
Investments	1,288,143	-	-	-	1,288,143
Receivables (net of allowances for uncollectibles):					
Interest receivable	14,165	-	-	-	14,165
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	2,165,834	-	2,165,834
Other debits:					
Amount available in debt service funds	-	-	-	14,671	14,671
Amount to be provided for retirement of general long-term debt	-	-	-	600,204	600,204
Total assets and other debits	\$ 1,404,534	\$ 14,671	\$ 2,165,834	\$ 614,875	\$ 4,199,914
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 6,253	\$ -	\$ -	\$ -	\$ 6,253
Accrued liabilities	11,354	-	-	-	11,354
Capital lease	-	-	-	237,473	237,473
Notes payable	-	-	-	370,000	370,000
Compensated absences payable	-	-	-	7,402	7,402
Total liabilities	17,607	-	-	614,875	632,482
Equity and other credits:					
Investment in general fixed assets	-	-	2,165,834	-	2,165,834
Fund balances:					
Reserved for encumbrances	6,100	-	-	-	6,100
Reserved for debt service	-	14,671	-	-	14,671
Unreserved:					
Undesignated	1,380,827	-	-	-	1,380,827
Total equity and other credits	1,386,927	14,671	2,165,834	-	3,567,432
Total liabilities, equity and other credits	\$ 1,404,534	\$ 14,671	\$ 2,165,834	\$ 614,875	\$ 4,199,914

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, 1999

	General Fund	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
Revenues:				
Charges for services	\$ 1,351,351	\$ -	\$ -	\$ 1,351,351
Investment income	34,283	2,491	4,248	41,022
Miscellaneous revenues	<u>1,063</u>	<u>-</u>	<u>-</u>	<u>1,063</u>
Total revenues	<u>1,386,697</u>	<u>2,491</u>	<u>4,248</u>	<u>1,393,436</u>
Expenditures				
Current:				
Public safety	1,081,003	-	-	1,081,003
Capital outlay	11,853	-	28	11,881
Debt service:				
Principal retirement	-	80,000	-	80,000
Interest and fiscal charges	<u>-</u>	<u>21,013</u>	<u>-</u>	<u>21,013</u>
Total expenditures	<u>1,092,856</u>	<u>101,013</u>	<u>28</u>	<u>1,193,897</u>
Excess (deficiency) of revenues over (under) expenditures	<u>293,841</u>	<u>(98,522)</u>	<u>4,220</u>	<u>199,539</u>
Other financing sources (uses):				
Operating transfers in	321,524	101,209	-	422,733
Operating transfers out	<u>(101,209)</u>	<u>-</u>	<u>(321,524)</u>	<u>(422,733)</u>
Total other financing sources (uses)	<u>220,315</u>	<u>101,209</u>	<u>(321,524)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	514,156	2,687	(317,304)	199,539
Fund balance at beginning of year	<u>872,771</u>	<u>11,984</u>	<u>317,304</u>	<u>1,202,059</u>
Fund balance at end of year	<u>\$ 1,386,927</u>	<u>\$ 14,671</u>	<u>\$ -</u>	<u>\$ 1,401,598</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1999

	<u>Governmental</u>	<u>Account Groups</u>	
	<u>Fund Type</u>	<u>General</u>	<u>Total</u>
Assets and other debits	<u>General</u>	<u>Fixed Assets</u>	<u>(Memorandum</u>
	<u>Fund</u>	<u>Account Group</u>	<u>Only)</u>
Assets:			
Cash and cash equivalents	\$ 11,727	\$ -	\$ 11,727
Investments	3,673	-	3,673
Interest receivable	151	-	151
Due from primary government	17,560	-	17,560
Fixed assets (net, where applicable, of accumulated depreciation)	-	154,660	154,660
Total assets and other debits	<u>\$ 33,111</u>	<u>\$ 154,660</u>	<u>\$ 187,771</u>
 Fund balances			
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 154,660	\$ 154,660
Fund balances:			
Unreserved:			
Undesignated	33,111	-	33,111
Total equity and other credits	<u>\$ 33,111</u>	<u>\$ 154,660</u>	<u>\$ 187,771</u>

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, 1999

	General Fund
Revenues:	
Intergovernmental revenues	\$ 113,455
Investment income	1,721
Miscellaneous revenue	5,000
Total revenues	120,176
 Expenditures	
Current:	
Culture and recreation	17,460
Capital outlay	81,297
Total expenditures	98,757
 Excess (deficiency) of revenues over (under) expenditures	21,419
 Fund balance at beginning of year	11,692
 Fund balance at end of year	\$ 33,111

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type	General	General	
	General	Fixed Assets	Long Term Debt	
Assets and other debits	<u>Fund</u>	<u>Account Group</u>	<u>Account Group</u>	
Assets:				
Cash and cash equivalents	\$ 12,325	\$ -	\$ -	\$ 12,325
Investments	1,004,255	-	-	1,004,255
Receivables (net of allowances for uncollectibles):				
Taxes	1,097,200	-	-	1,097,200
Interest receivable	12,743	-	-	12,743
Due from primary government	45,576	-	-	45,576
Fixed assets (net, where applicable, of accumulated depreciation)	-	5,376,974	-	5,376,974
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	7,590	7,590
Total assets and other debits	<u>\$ 2,172,099</u>	<u>\$ 5,376,974</u>	<u>\$ 7,590</u>	<u>\$ 7,556,663</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 12,010	\$ -	\$ -	\$ 12,010
Accrued liabilities	10,731	-	-	10,731
Due to primary government	67	-	-	67
Deferred revenues	1,099,525	-	-	1,099,525
Retainage payable	15,734	-	-	15,734
Compensated absences payable	-	-	7,590	7,590
Total liabilities	<u>1,138,067</u>	<u>-</u>	<u>7,590</u>	<u>1,145,657</u>
Equity and other credits:				
Investment in general fixed assets	-	5,376,974	-	5,376,974
Fund balances:				
Unreserved:				
Undesignated	1,034,032	-	-	1,034,032
Total equity and other credits	<u>1,034,032</u>	<u>5,376,974</u>	<u>-</u>	<u>6,411,006</u>
Total liabilities, equity and other credits	<u>\$ 2,172,099</u>	<u>\$ 5,376,974</u>	<u>\$ 7,590</u>	<u>\$ 7,556,663</u>

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, 1999

	General Fund
Revenues:	
Taxes:	
Ad valorem	\$ 1,222,049
Intergovernmental revenues	69,376
Charges for services	55,412
Investment income	59,312
Miscellaneous revenues	2,844
Total revenues	1,408,993
 Expenditures	
Current:	
Culture and recreation	912,139
Capital outlay	272,344
Total expenditures	1,184,483
Excess (deficiency) of revenues over (under) expenditures	224,510
Fund balance at beginning of year	809,522
Fund balance at end of year	\$ 1,034,032

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

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental Fund Type
Assets and other debits	General Fund
Assets:	
Cash and cash equivalents	<u>\$ 14,565</u>
Liabilities and fund balances	
Equity and other credits:	
Fund balances:	
Unreserved:	
Undesignated	<u>\$ 14,565</u>

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, 1999

	General Fund
Revenues:	
Investment income	\$ 874
Expenditures	
Current:	
Culture and recreation	4
Excess (deficiency) of revenues over (under) expenditures	870
Fund balance at beginning of year	13,695
Fund balance at end of year	\$ 14,565

CALCASIEU PARISH POLICE JURY
 COMMUNITY CENTER AND PLAYGROUND DISTRICT 7 OF WARD 2 - Discretely
 Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental		Total (Memorandum Only)
	Fund Type	Account Groups	
	General Fund	General Fixed Assets Account Group	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 59	\$ -	\$ 59
Due from primary government	385	-	385
Fixed assets (net, where applicable, of accumulated depreciation)	-	50,469	50,469
Total assets and other debits	\$ 444	\$ 50,469	\$ 50,913
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 385	\$ -	\$ 385
Equity and other credits:			
Investment in general fixed assets	-	50,469	50,469
Fund balances:			
Unreserved:			
Undesignated	59	-	59
Total equity and other credits	59	50,469	50,528
Total liabilities, equity and other credits	\$ 444	\$ 50,469	\$ 50,913

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, 1999

	General Fund
Revenues:	
Intergovernmental revenues	\$ 28,685
Investment income	45
Total revenues	28,730
 Expenditures	
Capital outlay	28,922
Excess (deficiency) of revenues over (under) expenditures	(192)
Fund balance at beginning of year	251
Fund balance at end of year	\$ 59

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, 1999

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	
	General Fund	General Fixed Assets Account Group	Total (Memorandum Only)
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 4,047	\$ -	\$ 4,047
Fixed assets (net, where applicable, of accumulated depreciation)	-	50,383	50,383
Total assets and other debits	<u>\$ 4,047</u>	<u>\$ 50,383</u>	<u>\$ 54,430</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>
Equity and other credits:			
Investment in general fixed assets	-	50,383	50,383
Fund balances:			
Unreserved:			
Undesignated	<u>4,032</u>	<u>-</u>	<u>4,032</u>
Total equity and other credits	<u>4,032</u>	<u>50,383</u>	<u>54,415</u>
Total liabilities, equity and other credits	<u>\$ 4,047</u>	<u>\$ 50,383</u>	<u>\$ 54,430</u>

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, 1999

		<u>General Fund</u>
Revenues:		
Intergovernmental revenues	\$	35,909
Investment income		266
Miscellaneous revenues		<u>415</u>
Total revenues		<u>36,590</u>
Expenditures		
Current:		
Culture and recreation		26,644
Capital outlay		<u>10,929</u>
Total expenditures		<u>37,573</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(983)</u>
Fund balance at beginning of year		<u>5,015</u>
Fund balance at end of year	\$	<u>4,032</u>

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, 1999

	Governmental	Account	Total (Memorandum Only)
	Fund Type	Group	
	General Fund	General Fixed Assets Account Group	
Assets and other debits			
Assets:			
Cash and cash equivalents	\$ 67,229	\$ -	\$ 67,229
Investments	97,570	-	97,570
Receivables (net of allowances for uncollectibles):			
Taxes	81,178	-	81,178
Interest receivable	1,395	-	1,395
Fixed assets (net, where applicable, of accumulated depreciation)	-	534,723	534,723
Total assets and other debits	\$ 247,372	\$ 534,723	\$ 782,095
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 5,967	\$ -	\$ 5,967
Deferred revenues	81,881	-	81,881
Total liabilities	87,848	-	87,848
Equity and other credits:			
Investment in general fixed assets	-	534,723	534,723
Fund balances:			
Unreserved:			
Undesignated	159,524	-	159,524
Total equity and other credits	159,524	534,723	694,247
Total liabilities, equity and other credits	\$ 247,372	\$ 534,723	\$ 782,095

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, 1999

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$ 75,809
Intergovernmental revenues	25,810
Charges for services	6,230
Investment income	<u>7,551</u>
Total revenues	<u>115,400</u>
Expenditures	
Current:	
Culture and recreation	<u>101,861</u>
Excess (deficiency) of revenues over (under) expenditures	13,539
Fund balance at beginning of year	<u>145,985</u>
Fund balance at end of year	<u>\$ 159,524</u>

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

Combining Balance Sheet - Component Units

December 31, 1999

	<u>Governmental</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Assets and other debits	<u>Debt Service</u> <u>Fund</u>	<u>General</u> <u>Long Term Debt</u> <u>Account Group</u>	
Assets:			
Cash and cash equivalents	\$ 16,282	\$ -	\$ 16,282
Receivables (net of allowances for uncollectibles):			
Special assessments	14,966	-	14,966
Other debits:			
Amount available in debt service funds	-	10,600	10,600
Total assets and other debits	<u>\$ 31,248</u>	<u>\$ 10,600</u>	<u>\$ 41,848</u>
Deferred income	\$ 11,425	\$ -	\$ 11,425
Special assessment debt	-	10,600	10,600
Total liabilities	<u>11,425</u>	<u>10,600</u>	<u>22,025</u>
Equity and other credits:			
Fund balances:			
Reserved for debt service	19,823	-	19,823
Total liabilities, equity and other credits	<u>\$ 31,248</u>	<u>\$ 10,600</u>	<u>\$ 41,848</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, 1999

		<u>General Fund</u>
Revenues:		
Special assessments levied	\$	11,450
Interest received on assessments		3,571
Investment income		<u>528</u>
Total revenues		<u>15,549</u>
Expenditures		
Current:		
Finance and administrative		254
Debt service:		
Principal retirement		10,600
Interest and fiscal charges		<u>1,431</u>
Total expenditures		<u>12,285</u>
Excess (deficiency) of revenues over (under) expenditures		3,264
Fund balance at beginning of year		<u>16,559</u>
Fund balance at end of year	\$	<u>19,823</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARD 3 - Discretely Presented Component Unit

Combining Balance Sheet - Component Units

December 31, 1999

	Governmental Fund Type	Proprietary Fund Type	Total
	Debt Service Fund	Enterprise Fund	(Memorandum Only)
Assets and other debits			
Cash and cash equivalents	\$ -	\$ 81,063	\$ 81,063
Investments	-	278,032	278,032
Receivables (net of allowances for uncollectibles):			
Taxes	-	94,142	94,142
Accounts	-	60,774	60,774
Special assessments	71,663	-	71,663
Other	-	287	287
Interest receivable	-	4,509	4,509
Prepaid items	-	2,074	2,074
Due from primary government	16,260	-	16,260
Restricted assets:			
Cash and cash equivalents	-	57,063	57,063
Other restricted assets	-	119,526	119,526
Fixed assets (net, where applicable, of accumulated depreciation)	-	1,412,409	1,412,409
Other assets	-	4,373	4,373
Total assets and other debits	\$ 87,923	\$ 2,114,252	\$ 2,202,175
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 23,037	\$ 23,037
Accrued liabilities	-	2,899	2,899
Due to other governmental units	-	18,047	18,047
Due to primary government	84,690	-	84,690
Deferred revenues	65,809	-	65,809
Liabilities payable from restricted assets	-	44,027	44,027
General obligation bonds payable	-	80,046	80,046
Revenue bonds payable	-	284,007	284,007
Compensated absences payable	-	1,839	1,839
Total liabilities	150,499	453,902	604,401
Equity and other credits:			
Contributed capital	-	1,462,434	1,462,434
Retained earnings:			
Reserved	-	112,206	112,206
Unreserved	-	85,710	85,710
Fund balances:			
Unreserved - undesignated	(62,576)	-	(62,576)
Total equity and other credits	(62,576)	1,660,350	1,597,774
Total liabilities, equity and other credits	\$ 87,923	\$ 2,114,252	\$ 2,202,175

CALCASIEU PARISH POLICE JURY
 WATERWORKS DISTRICT NO. 5 OF WARD 3
 Discretely Presented Component Unit

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

For the fiscal year ended December 31, 1999

	Debt Service Fund
Revenues:	
Special assessments levied	\$ 19,767
Interest received on assessments	5,281
Investment income	891
Total revenues	25,939
Expenditures	
Current:	
Other general government	225
Debt service:	
Interest and fiscal charges	5,700
Total expenditures	5,925
Excess (deficiency) of revenues over (under) expenditures	20,014
Fund balance at beginning of year	(82,590)
Fund balance at end of year	\$ (62,576)

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, 1999

	Enterprise <u>Fund</u>
Operating revenues:	
Charges for services	\$ 314,483
Miscellaneous revenues	<u>8,775</u>
Total operating revenues	<u>323,258</u>
Operating expenses:	
Personal services	129,645
Materials and supplies	23,170
Repairs and maintenance	41,287
General and administrative	143,864
Depreciation and amortization	<u>76,358</u>
Total operating expenses	<u>414,324</u>
Operating income (loss)	<u>(91,066)</u>
Nonoperating revenues (expenses):	
Ad valorem taxes	92,979
Investment income	18,191
Interest expense	<u>(18,574)</u>
Total nonoperating revenues (expenses)	<u>92,596</u>
Net income (loss)	1,530
Amortization of contributed capital	<u>7,529</u>
Increase (decrease) in retained earnings	9,059
Retained earnings at beginning of year	<u>188,857</u>
Retained earnings at end of year	<u>\$ 197,916</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)

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Economic Development & Assistance</u>
1999	\$ 7,495,578	\$ 6,376,762	\$ 15,617,728	\$ 6,342,883	\$ 457,142	\$ 3,577,973
1998	7,619,043	5,910,712	12,515,166	7,386,297	409,533	3,366,305
1997	7,349,223	4,974,854	13,269,338	7,441,995	394,023	3,008,369
1996	6,577,240	4,486,336	10,945,803	6,464,883	400,249	3,119,609
1995	6,291,550	4,365,599	9,772,153	7,308,146	341,966	3,336,200
1994	4,988,974	4,106,158	10,289,148	7,841,608	328,489	3,413,871
1993	4,845,455	3,898,935	9,456,418	7,473,643	322,820	2,818,069
1992	4,797,458	3,525,798	8,165,784	8,165,453	338,078	2,814,828
1991	4,848,566	3,274,899	13,390,132	7,397,029	302,421	3,334,600
1990	4,355,550	2,842,160	10,081,818	7,982,833	309,689	2,954,821

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

<u>Debt</u>		
<u>Service</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ 4,409,278	\$ 258,395	\$ 44,535,739
4,658,898	229,792	42,095,746
4,793,072	177,735	41,408,609
3,167,809	160,113	35,322,042
1,360,651	150,634	32,926,899
1,265,579	135,121	32,368,948
769,547	396,306	29,981,193
834,835	651,703	29,293,937
974,724	461,055	33,983,426
1,019,630	316,678	29,863,179

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

Year	Taxes	Licenses & Permits	Inter - Governmental	Charges for Services	Fines and Forfeitures	Interest
1999	\$ 32,228,917	\$ 1,199,641	\$ 11,438,893	\$ 1,447,611	\$ 1,269,399	\$ 3,397,193
1998	32,784,100	1,259,027	12,146,449	1,395,716	1,026,501	5,778,903
1997	32,646,075	1,196,113	12,656,298	1,679,519	1,213,900	4,579,520
1996	34,783,183	1,226,155	11,095,401	1,516,221	1,167,406	3,682,009
1995	29,703,090	1,075,284	11,966,007	1,381,526	1,256,786	2,767,159
1994	25,684,813	1,031,753	12,137,619	1,730,815	2,280,542	1,976,685
1993	23,194,446	928,931	11,319,884	1,196,528	981,196	1,691,174
1992	20,559,172	870,715	12,084,864	902,149	1,512,842	1,948,686
1991	19,520,484	788,781	11,883,367	831,162	969,893	2,094,283
1990	18,872,099	741,699	11,604,727	260,061	783,449	2,130,906

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

Table 2

Gaming Revenues	Miscellaneous Revenues	Total
\$ 8,067,460	\$ 1,442,016	\$ 60,491,130
6,585,766	1,377,525	62,353,987
5,334,980	1,220,408	60,526,813
4,892,047	1,107,453	59,469,875
3,113,956	1,066,027	52,329,835
698,699	1,716,386	47,257,312
348,463	2,145,628	41,806,250
--	1,183,377	39,061,805
--	1,578,022	37,665,992
--	1,476,103	35,869,044

Table 2A

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

Year	General Property Taxes	Sales Tax	Other Taxes	Total
1999	\$ 16,383,114	\$ 15,549,130	\$ 296,673	\$ 32,228,917
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
(2) 1992	10,101,776	10,271,272	186,124	20,559,172
1991	9,721,458	9,620,187	178,839	19,520,484
1990	9,472,078	9,265,905	134,116	18,872,099

(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)

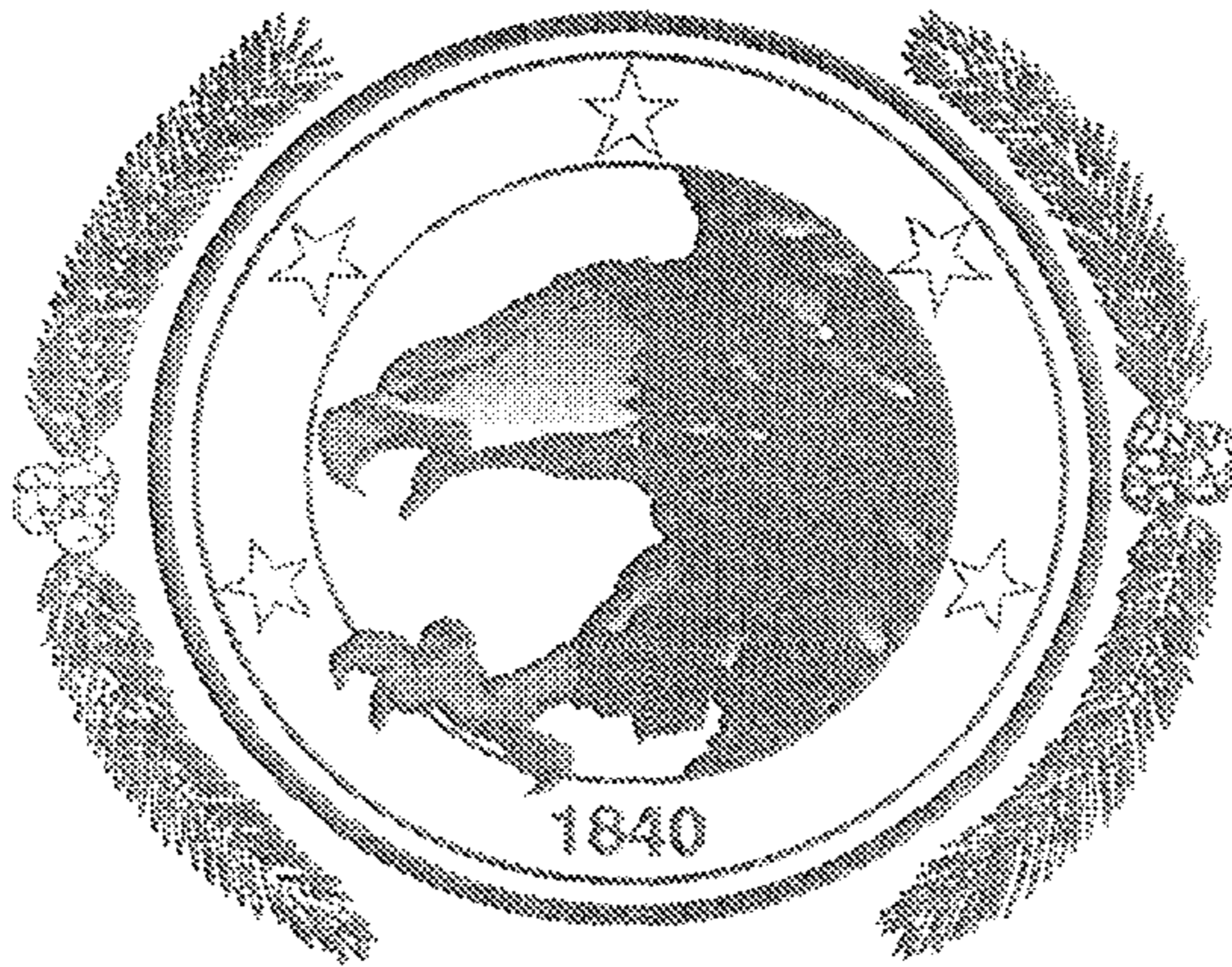
<u>Year</u>	<u>Levy</u>	<u>Supple- mental</u>	<u>Reductions</u>	<u>Adjusted Levy</u>	<u>Unpaid</u>	<u>Collected</u>	<u>Percent Collected</u>
1999	\$ 17,800,079	\$ 275,617	\$ 357,579	\$ 17,718,117	\$ 6,964,144	\$ 10,753,973	60.69%
1998	17,430,656	34,507	209,709	17,255,454	254,438	17,001,016	98.53%
1997	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%

(1) *Supplemental* represents additions to the original tax rolls.

(2) *Reductions* represents reduced assessments.

(3) *Unpaid* represents bankruptcy, adjudicated, and uncollectible amounts.

(4) The *collected* amount will differ from revenue reported for that year because of the year in which paid under protest amounts were remitted to the Police Jury.



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

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
1999	\$ 1,086,078,110	\$ 10,860,781,100	10%
1998	1,057,529,420	10,575,294,200	10%
1997	1,026,002,840	10,260,028,400	10%
1996	1,000,017,630	10,000,176,300	10%
1995	890,082,560	8,900,825,600	10%
1994	876,001,840	8,760,018,400	10%
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%

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	Gravity Drainage
1999	20.12	203.98	5.87	15.33	153.11	69.74
1998	26.56	190.38	5.87	15.33	155.11	66.60
1997	25.09	261.93	5.87	14.88	150.74	63.76
1996	27.06	290.63	6.52	13.88	137.54	63.76
1995	27.44	327.23	7.02	13.15	174.42	67.95
1994	25.94	346.03	7.12	12.15	171.57	68.15
1993	26.64	354.73	7.32	15.65	172.71	68.72
1992	28.66	333.05	7.37	14.54	168.78	61.68
1991	29.71	301.45	6.87	14.54	160.11	61.68
1990	24.97	303.95	7.07	14.54	161.26	65.87

- (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

Community Centers	Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
52.08	5.75	75.13	54.49	8.16	663.76
51.42	5.75	83.38	54.49	8.16	663.05
50.41	11.45	70.78	63.81	9.93	728.65
47.51	5.75	87.85	61.77	8.16	750.43
44.29	5.95	108.86	61.89	8.31	846.51
49.13	5.95	105.40	62.56	9.81	863.81
49.13	5.95	118.35	60.57	7.34	887.11
42.18	5.60	116.61	60.57	6.83	845.87
32.18	8.48	125.75	60.42	6.83	808.02
29.57	8.82	112.40	54.66	6.75	789.86

Calcasieu Parish Police Jury
Principal Taxpayers
December 31, 1999
(Unaudited)

Taxpayer	Type of Business	1999 Assessed Valuation	Percentage of Total Assessed Valuation
Entergy Gulf States Inc.	Utility	\$ 61,319,810	5.65%
Conoco, Inc.	Refinery	45,291,270	4.17%
PPG Industries, Inc.	Chemical Plant	37,193,820	3.42%
Condea Vista Company	Chemical Plant	19,545,300	1.80%
Citgo Petroleum Corporation	Refinery	17,556,460	1.62%
Bellsouth Telecommunication	Utility	15,460,522	1.42%
Lyondell Chemical Worldwide	Chemical Plant	12,378,340	1.14%
Montell USA Inc.	Chemical Plant	12,019,470	1.11%
Hibernia National Bank	Banking	9,369,870	0.86%
Colonial Pipeline Co.	Pipeline	7,886,690	0.73%
<i>Total for principal taxpayers</i>		238,021,552	21.92%
<i>Total for all other taxpayers</i>		848,056,558	78.08%
<i>Total for all taxpayers</i>		<u>\$1,086,078,110</u>	<u>100.00%</u>

**Special Assessment Billings and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Special Assessment Billings	Special Assessment Collected (1)
1999	\$ 232,346	\$ 285,904
1998	230,565	281,307
1997	199,977	121,088
1996	227,996	104,719
1995	236,737	51,910
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

(1) Includes prepayments.

Calcasieu Parish Police Jury
Computation of Legal Debt Margin
Year Ended December 31, 1999
(Unaudited)

Assessed Valuations:		
Assessed value		\$ 763,932,200
Add back: exempt property		<u>322,745,910</u>
Total assessed value		<u>\$ 1,086,078,110</u>
Legal debt margin:		
Debt limitation - 10 percent of total assessed value		\$ 108,607,811
Debt applicable to limitation:		
Total bonded debt	\$ 11,783,188	
Less: Special assessment bonds	(475,678)	
Revenue bonds	(11,290,000)	
Amount available for repayment of general obligation bonds	<u>0</u>	
Total debt applicable to limitation		<u>17,510</u>
Legal Debt Margin		<u>\$ 108,590,301</u>

Table 9

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

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
1999	183,400	\$ 1,086,078,110	\$ 17,510	\$ -	\$ 17,510	0.00%	\$0
1998	180,300	1,057,529,420	22,356	-	22,356	0.00%	0
1997	180,200	1,026,002,840	26,733	-	26,733	0.00%	0
1996	176,100	1,000,017,630	30,719	-	30,719	0.00%	0
1995	174,000	890,082,560	34,314	-	34,314	0.00%	0
1994	172,200	876,001,840	37,597	-	37,597	0.00%	0
1993	171,900	823,978,820	40,567	-	40,567	0.00%	0
1992	169,644	766,883,420	78,303	21,399	56,904	0.01%	0
1991	168,134	654,592,590	407,723	205,458	202,265	0.03%	1
1990	173,500	637,993,030	818,987	383,787	435,200	0.07%	3

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Expenditures	Ratio of Debt Service to Total General Expenditures
1999	\$ 3,839,433	\$ 569,845	\$ 4,409,278	\$ 44,535,739	9.90%
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%

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

Calcasieu Parish Police Jury
 Computation of Direct and Overlapping Debt
 General Obligation Bonds
 December 31, 1999
 (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>
Direct:			
Calcasieu Parish Police Jury	\$ 17,510	100%	\$ 17,510
Calcasieu Parish Police Jury Discrete Component Units	<u>19,245,046</u>	100%	<u>19,245,046</u>
Total Direct Debt	19,262,556		19,262,556
Overlapping:			
Calcasieu Parish School Board	71,593,980	100%	71,593,980
Cities	<u>12,130,000</u>	100%	<u>12,130,000</u>
Total Overlapping Debt	<u>83,723,980</u>		<u>83,723,980</u>
Total Debt	<u>\$ 102,986,536</u>		<u>\$ 102,986,536</u>

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

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
1999	183,400	\$ 20,901	32	36,517	33,138	3.50%
1998	179,200	20,901	32	36,777	33,534	5.00%
1997	180,200	20,690	35	36,875	33,608	5.60%
1996	176,100	20,690	35	37,034	33,805	6.30%
1995	174,000	18,079	33	36,226	33,222	6.20%
1994	172,200	13,656	32	36,806	33,740	7.40%
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%

(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	<u>Commercial Construction</u>		<u>Residential Construction</u>		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
1999	126	\$ 8,074,601	630	\$ 40,527,794	\$ 3,004,576,000	\$ 7,639,322,000
1998	77	6,027,111	593	54,821,685	1,848,275,000	7,469,851,300
1997	63	5,585,700	497	44,697,524	1,619,879,000	7,283,624,700
1996	107	180,803,797	714	65,185,796	1,647,834,000	7,071,402,800
1995	132	21,029,406	603	48,088,717	1,395,149,000	6,299,947,700
1994	148	20,533,093	574	46,112,080	1,369,000,000	6,221,088,200
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

- (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, 1999
(Unaudited)**

Date of incorporation	1840
Form of government	Police Jury system as provided by the general laws of the state
Area of square miles	1,086
Number of employees	715
Miles of parish roads:	
Paved road miles	1,018
Unpaved road miles	174
Total road miles	1,192
Number of bridges (estimate)	169
Parks and recreation:	
Number of parks	13
Park acreage (estimate)	213
Number of boat launching ramps	19
Public libraries:	
Number of library branches	13
Number of books, videos, books-on-tape	343,547
Annual circulation	1,075,810

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CALCASIEU PARISH POLICE JURY

OMB CIRCULAR A-133

SUPPLEMENTARY COMPLIANCE REPORT

DECEMBER 31, 1999

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

Release Date _____

T A B L E
O F
C O N T E N T S

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. 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 99-4 through 99-6.

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

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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 99-1 to 99-3.

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 99-1 and 99-2 to be material weaknesses.

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

Gus Schram & Co., Ltd.

June 23, 2000



GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

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

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

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (or in the grant documents) that are applicable to each of its major federal programs for the year ended December 31, 1999. 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 a certain discretely presented component unit disclosed in Schedule 5 which received \$263 in federal awards, which is not included in the schedule, during the year ended December 31, 1999. Our audit described below, did not include the operations of this component unit 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 99-9 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, 1999.

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 99-7 and 99-8.

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 99-7 and 99-8 of Schedule 2c to be material weaknesses.

Schedule of Federal Awards

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 1999, and have issued our

report thereon dated June 23, 2000. 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 of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly 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 23, 2000

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 1999

<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, 1999 (Note C)</u>
<u>U.S. Dept. of Agriculture</u> Day Care Program (Note E (LA Dept. of Education)	10.558	72-6000234	\$ 159,395
Louisiana Job Employment Training (Note M) (LA Dept. of Social Services) (Project No. 3556133)	10.561	72-6000234	119,863
National School Lunch/ School Breakfast (Note J) (LA Dept. of Education)	10.553/ 10.555	72-6000234	31,686
<u>U.S. Dept. of Housing and Urban Development</u> Housing Assistance Program (Section 8) (Note N)	14.855 14.856 14.857	(Note A)	698,623 82,115 1,349,725
<u>U.S. Dept. of Labor</u> Job Training Partnership Act (Note L) (LA Dept. of Labor) 8% Drawdowns (Note L) (LA Dept. of Education) School to Work Grant Welfare to Work Grant	17.246 17.250 84.278 17.253	72-6000234 Not Available Not Available Not Available	2,345,259 83,618 10,000 190,800
<u>U.S. Dept. of Health and Human Services</u> Community Services Block Grant (Note U) (LA Dept. of Labor)	93.569	72-6000234	412,506

<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, 1999 (Note C)</u>
Low-Income Home Energy Assistance Block/Heat Crisis Grants (Note F) (LA Dept. of Social Services)	93.568	72-6000234	224,660
<u>U.S. Federal Emergency Management Agency</u> (LA Office of Emergency Preparedness)			
Disaster Assistance Program (Note P) (EMA Claims)	83.516	72-6000234	32,735
<u>U.S. Action (Corporation for National Service)</u> Retired Senior Volunteer Program (RSVP) (Note I)	94.002	72-6000234	30,832
<u>U.S. Dept. of Justice</u> Juvenile Justice (LA Commission on Law Enforcement.)			
Pre-Trial Intervention Case Management Grant (Note H)	16.579	72-6000234	73,956
Family Strengthening (Note K) (J99-6-001) & (J99-6-002)	16.540	72-6000234	44,249
Other Training (Note R)	16.540	72-6000234	34,330
Child Abuse Counseling & Child Advocacy Program (C97-6-009) & (C97-6-003) (Note D)	16.575	72-6000234	19,370
Domestic Violence (Note G)	16.588	72-6000234	38,012

<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, 1999 (Note C)</u>
Truancy Intervention Programs (Note Q) (W97-6-001)	16.548	72-6000234	52,971
Drug Court Planning (98-DC-VX-0027) (Note S)	Not Available	72-6000234	14,895
Data Collection/System Upgrade (J96-8-015) (Note T)	16.54	72-6000234	54,000
<u>U.S. Dept. of Justice</u>			
(LA Commission on Law Enforcement)			
Juvenile Community Service Program (SW LA Safety Council) (Note V)	16.540	72-0506995	16,800
<u>U.S. Department of Commerce</u>			
National Oceanic & Atmospheric Administration			
Coastal Zone Management (through the Louisiana Department of Natural Resources) (Note C) Project 25102-96-07	11.419	72-6000234	<u>11,100</u>
Calcasieu Parish Police Jury Primary Government Totals			<u>\$6,131,500</u>

Schedule 1

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Disbursements In the Twelve Months Ended December 31, 1999 (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 O)	10.418	Not Applicable	364,052
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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	605
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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>116,944</u>
Total Component Unit Assistance			\$ <u>481,601</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: 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 C: The Police Jury received \$11,100 in revenue from the Coastal Zone Management Grant in 1999.

Note D: The Police Jury received \$23,726 for the 1999 Child Abuse Juvenile Justice and Child Advocacy Programs. A receivable of \$5,099 was reversed from 1998. An accrual of \$743 was made for the 1999 grant.

Note E: The Police Jury received \$161,297 from the Child Care Program in 1999. A receivable of \$11,350 was recorded for 1999 while the 1998 receivable of \$13,252 was reversed.

Note F: The Police Jury received LIHEAP funds in the amount of \$232,650. A receivable for 1998 of \$32,425 was reversed while \$24,435 was accrued in 1999.

Note G: The Police Jury received \$55,076 during 1999 for the Juvenile Justice Domestic Violence Grant. A receivable for 1998 of \$17,064 was reversed.

Note H: The Police Jury received \$78,631 for this grant in 1999. A receivable of \$6,302 was recorded in 1999, while a receivable for 1998 of \$10,977 was reversed.

Note I: The Police Jury received \$31,031 from the Corporation for National Services in 1999 for the RSVP Program. A receivable was recorded in 1999 in the amount of \$10,258 while a reversal of 1998 receivable in the amount of \$10,457 was recorded.

Schedule 1

- Note J: The Police Jury received \$33,501 during 1999. An additional accrual of \$3,020 was made for 1999 and a reversal of 1998 receivable of \$4,835.
- Note K: The Police Jury received \$66,980 from the Family Strengthening grants in 1999. A receivable of \$1,798 was recorded for 1999 while the 1998 receivable of \$24,529 was reversed.
- Note L: The Police Jury received \$2,459,625 in 1999 for JTPA activities. An additional \$70,500 was accrued as a receivable in 1999 to recognize the revenue in the same period as the accrued expenditures. \$178,900 was reversed for 1998 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 \$10,000 in 1999 while the Police Jury received \$183,300 for the Welfare to Work Program with a receivable recorded in 1999 of \$7,500 for the Welfare to Work Program. The 8% drawdowns received in 1999 were \$99,350 and the receivable for 1998 of \$15,372 was reversed.
- Note M: The Police Jury received \$121,444 in revenue from the LAJET program. An additional \$7,909 was set up as a receivable at the end of 1999 and \$9,490 in receipts was reversed for the 1998 receivable previously set up.
- Note N: The Police Jury received \$2,127,917 in cash. This is net of \$699,577 from previous years' overdraws. The program received funds in excess of its expenditures in 1999 in the amount of \$697,011. A payable of \$697,011 for 1999 was established at year end for amounts due to grantor as a result of the year end fee accountant reports. A payable of \$135,327 established at December 31, 1998 was still unpaid at year end.
- Note O: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$184,109, \$42,907, \$56,991 and \$80,045. 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 P: The Police Jury received \$32,735 in Emergency Management Assistance funds in 1999. A receivable of \$8,184 was recorded for 1999 while the 1998 receivable of \$8,184 was reversed.
- Note Q: The Police Jury accrued \$58,465 for the Juvenile Justice Truancy Intervention Program in 1999, while the receivable from 1998 in the amount of \$7,066 was reversed and receivable for 1999 in the amount of \$1,572 was recorded.

Schedule 1

- Note R: The Police Jury received \$34,330 in 1999 from this grant.
- Note S: The Police Jury received \$14,985 in 1999 from the Drug Court Planning Grant.
- Note T: The Police Jury received \$49,800 in 1999 from the Data Collection/System Upgrade Grant. A receivable in 1999 was recorded in the amount of \$4,200.
- Note U: The Police Jury received \$380,308 in 1999 from this grant. A receivable was recorded in 1999 in the amount of \$44,067 and the receivable from 1998 in the amount of \$11,869 was reversed.
- Note V: Subrecipient Payments - The Job Training Partnership Act Fund had \$562,608 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 \$16,800.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 1999

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, Items 99-1 to 99-3 lists reportable conditions noted, of which Items 99-1 and 99-2 were considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, Items 99-4 to 99-6 identifies compliance findings related to the financial statement audit.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, Items 99-7 to 99-8 lists reportable conditions noted, of which Items 99-7 and 99-8 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

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, Item 99-9 for compliance finding. 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, 1999

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

- 99-1 1. 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 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

- 99-2 2. Component Units Audited by Principal Auditors:

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.418 U.S. Department of Agriculture)

Finding: Lack of Segregation of Duties - Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, 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.

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.

(Continuation of Internal Control-Financial Statement)

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).

99-3 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	1-17-00
Waterworks 4 of 4	Broussard & Co CPAs	8-17-99
Waterworks 8 of 3&8	Broussard & Co CPAs	11-16-99
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	5-9-00
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-15-00
14th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd.	6-15-00
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs	5-15-00
Gravity Drainage 5 of 4	Mires & Company CPAs	1-21-00
Indigent Transcript Fund 14th Judicial District	McElroy, Quirk & Burch, CPAs	3-13-00

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

- 99-4 1. Section 8 Housing Assistance Payments (CFDA No. 14.855, 14.856, and 14.857 - U.S. Department of Housing and Urban Development - Budget Process)

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

Criteria: The grantor also has very strict guidelines for amounts to be requested for funding the current year's operations.

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

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

Recommendation: We note that the Police Jury has retained the services of a consultant who is working with the Housing office to address, among other areas, the budget process which is resulting in these annual overpayments. We continue to recommend that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1999 as soon as possible. They should also coordinate with their consultant to review the cash position of the Housing office in 2000 and ensure the 2000 budget is adjusted accordingly.

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

- 99-5 2. Review of Budget Amendment Process

Finding: The Police Jury had three of its special revenues funds, Community Action Agency, LAJET and Job Training Program Act, whose revenues closed 1999 with an unfavorable variance of more than five percent (5%) of the respective budget amount. The Police Jury also had one of its special revenues fund, Job Training Program Act, whose fund balance closed with a negative budgeted fund balance.

(Continuation of Internal Control - Financial Statement)

Criteria: The State Budget Law contains provisions for the adoption and amendment procedures for the Police Jury's budget. Basically, these statutes require that (1) a budget be adopted for the general fund and special revenue funds with anticipated expenditures that equal or exceed \$250,000; (2) the budget is made available for public inspection and advertised in the official journal; (3) the budget be amended, if during the year, the actual revenue or expenditures plus projected revenue or expenditures exceed the budgeted revenue or expenditures by more than five percent (5%).

Cause: We note that this budget monitoring process is of importance to the Police Jury. These funds appeared to be the results of oversights only.

Effect: The Police Jury is not in compliance with the referenced revised statutes with respect to the budget document.

Recommendation: We recommend that the Police Jury continue to monitor the budget as they have done in the past in an attempt to eliminate these isolated instances of budget amendment oversights.

COMPONENT UNITS

99-6 3. Component Units Audited by Outside Auditors

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs	5-15-00
Waterworks 4 of 4	Broussard & Co CPAs	8-17-99
Gravity Drainage 4 of 3	McElroy, Quirk & Burch, CPAs	5-15-00
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	5-9-00

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, 1999

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

PRIMARY GOVERNMENT

- 99-7 1. 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 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

- 99-8 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 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, 1999

II. COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

- 99-9 1. 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 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, 1999

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
98-1	<u>Section 8 Housing Assistance Payments - Conflict of Interest Documentation</u>	The material issues in this comment have been substantially resolved. Management has finalized a new conflict of interest statements for Parish employees and has begun to have the necessary persons sign the policy.
98-2	<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 99-1.</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 2000 budget will be amended to bring it into compliance. The amount due HUD has been reduced by \$699,557 in 1999 by offsetting amounts due the Housing Department for 1999 expenses incurred. The amount remaining due HUD of \$832,338 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 2000.</p>
98-3	<u>Waterworks District No. 5 Of Ward 3 - Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties with regard to both cash and accounts receivable activities. Management is, however, actively involved in the daily operations which provides some degree of oversight/review control. See Finding 99-2.

(Continuation of Summary Schedule of Prior Year Findings)

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
98-4	<u>Sewer District No. 8 of Ward 4</u>	<p>1, 2 & 3. <u>Billing and Collection Policies and Implementation of Rate Increases</u>. These issues have been resolved in 1999.</p> <p>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>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>
98-5	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 1998 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

(Continuation of Summary Schedule of Prior Year Findings)

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs
	14 th Judicial District Court Child Support Enforcement Fund	Gus Schram & Co., Ltd., CPAs
	Calcasieu Parish Tax Assessment District	Langlely, Williams & Company, LLC
	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>
98-6	<u>Section 8 Housing Assistance Payments - Conflict of Interest Documentation</u>	These issues have been addressed and substantially resolved. See our response to Item 98-1.
98-7	<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 98-2.
98-8	<u>Component Units Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 1998 findings.

<u>Component Unit</u>	<u>Auditor</u>
Community Center 3 of Ward 7	Langley, Williams & Company
Community Center 2 Sulphur Parks	Gragson, Cassiday & Guillory, LLP
Indigent Defender's Board 14 th Judicial District	McElroy, Quirk & Burch, CPAs
Waterworks 4 of 4 Calcasieu Parish Tax Assessment District	Broussard & Co, CPAs Langley, Williams & Company, LLC

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

PRIMARY GOVERNMENT

98-9	<u>Section 8 Housing Assistance Payments - Conflict of Interest Documentation</u>	See response to Item 98-1.
98-10	<u>Section 8 Housing Assistance Payments - Existence of Excess Amounts of Cash</u>	See response to Item 98-2.

(Continuation of Summary Schedule of Prior Year Findings)

COMPONENT UNITS

98-11 Waterworks District No. 5 See response to Item 98-3.
Of Ward 3 - Segregation of
Duties

SECTION IV - COMPLIANCE - FEDERAL AWARDS (A-133)

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
98-12	<u>Section 8 Housing Assistance</u> <u>Payments - Conflict of Interest</u> <u>Documentation</u>	See response to Item 98-1.
98-13	<u>Section 8 Housing Assistance</u> <u>Payments - Existence of Excess</u> <u>Amounts of Cash</u>	See response to Item 98-2.

SECTION III MANAGEMENT LETTER

ML 98-1	<u>Review of Stop Loss</u> <u>Coverages on Self</u> <u>Insured Activities</u>	This has been resolved. The Police Jury's Risk Management Department had coordinated with their consultant and attorney and has established 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.
ML 98-2	<u>Review of Fixed Asset</u> <u>Inventories</u>	This has been resolved. The Finance Department began to taking physical inventories during calendar year 1999.
ML 98-3	<u>Form 1099 Reporting</u> <u>to Internal Revenue</u> <u>Service</u>	This has been resolved. The necessary 1099's were issued during 1999.
ML 98-4	<u>Review of Budget</u> <u>Amendment Process</u>	This continues as a finding in 1999. See finding 99-5.
ML 98-5	<u>Community Center</u> <u>District 1 of 6-</u> <u>Budget Process and</u> <u>Board Member Activity</u>	a. & b. This has been resolved. The Finance Department has taken over the budgeting and financial accountability during 1999. The board members in the previous year who were receiving compensation for services are no longer serving on the board.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 1999

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
99-1	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 2000 budget will be amended to bring it into compliance. The amount due HUD has been reduced by \$699,557 in 1999 by offsetting amounts due the Housing Department for 1999 expenses incurred. The amount remaining due HUD of \$832,338 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 2000.</p>
99-2	Waterworks District No. 5 of Ward 3 Segregation of Duties	<p>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.</p>
99-3	Component Units Audited by Outside Auditors	<p>Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.</p>
99-4	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	<p>See Response to Finding 99-1.</p>
99-5	Review of Budget Amendment Process	<p>State law provides in Section 39:1310B that when total actual expenditures and other uses exceed the total budgeted expenditures and other uses by five percent or more, for a special revenue fund whose revenues are expenditure driven, a formal amendment is not necessary.</p> <p>However, in this case, actual "revenues" failed to meet the total budgeted revenues by five percent, therefore, the exception did not apply. We inadvertently failed to amend the budget. In all three funds the variance of the revenues and other</p>

(Continuation of Management's Corrective Action Plan)

financing sources over the expenditures and other financing uses was favorable.

In the future, we will exercise greater care in amending all the budgets that are required in order to be in compliance with State law.

99-6 Component Units
Audited by
Outside Auditors

Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

99-7 Section 8 Housing Assistance Payments - Administrative Review (Cash Management) See Response to Finding 99-1.

No. Finding Corrective Action

99-8 Waterworks District No. 5 of Ward 3 Segregation of Duties See Response to Finding 99-2.

99-9 Section 8 Housing Assistance Payments - Administrative Review (Cash Management) See Response to Finding 99-1.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 1999

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 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8
- Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- 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 component unit had an audit 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 POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 1999

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 NSA126300701	1/31/99- 1/31/00	\$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 NSA126300701	1/31/99- 1/31/00	\$1,000,000 Single Limit

The Police Jury has also obtained stop loss insurance coverages for its workers compensation, general liability and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items 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, 1999

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
American Central Insurance General Liability MEK490136	\$6,780 3/13/99- 3/13/00	\$500,000 General Aggregate Commercial 500,000 Products Comp/Op Agg 500,000 Each Occurrence
American Central Insurance Automobile Insurance MEK490134	\$3,381 3/13/99- 3/13/00	\$100,000 Single Limit
Credit General Insurance Worker's Compensation SWC191288701	\$5,073 1/26/99- 1/26/00	\$100,000 Each Accident 500,000 Disease-Policy 100,000 Disease-Employee
Reliance Insurance Co. Fidelity Bond 6149534	\$ 573 3/13/97- 3/13/00	\$ 50,000 Bond Amount

Section II:

There were 821 metered water customers at December 31, 1999.

There were 83 unmetered water customers at December 31, 1999. (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	12/31/98 Balance	Additions	12/31/99 Balance
Water Tank	\$ 368,621	\$ -0-	\$ 368,621
Vehicles	38,869	-0-	38,869
Building	80,316	-0-	80,316
Machinery & Equip.	52,466	550	53,016
Furn & Fixtures	16,327	3,197	19,524
Distrib System	1,425,148	-0-	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>\$2,481,546</u>	<u>\$ 3,747</u>	\$2,485,293
Accumulated Depreciation			(1,096,884)
Land			<u>24,000</u>
Net Cost			<u>\$1,412,409</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, 1999:

Sinking Fund Requirement	\$ 33,348
Reserve Fund Requirement	33,348
Depreciation and Contingency Fund	45,510
Customer Deposits Reserve	31,693
Debt Service Cash	<u>31,062</u>
 Total Reserves	 <u>\$ 174,961</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$21,048) as of December 31, 1999:

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>\$30,660</u>	<u>\$11,927</u>	<u>\$2,239</u>	<u>\$15</u>	<u>\$(551)</u>	<u>\$44,290</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.