

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



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 9/6/06

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2005

1015 Pithon Street • Lake Charles, LA 70601

*Service * Vision * Leadership*

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the Fiscal Year Ended December 31, 2005

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
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CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

August 28, 2006

Mr. Steve Theriot, CPA
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, LA 70804-9397

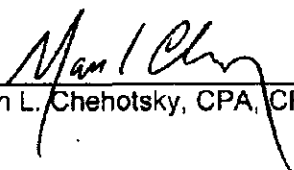
RE: Revised Audit Report - Calcasieu Parish Police Jury
December 31, 2005

Dear Mr. Theriot:

We are resubmitting the Calcasieu Parish Police Jury's 12/31/05 audited financial statements and compliance report. The only change is to the Table 3 of the statistical section (page # 227 of Police Jury's CAFR; page 245 of the scanned document). The change is to the 2005 property tax levies and collections. The report submitted by the Calcasieu Parish Sheriff's office used by the Police Jury for this table was in a different format than previous years and a wrong number was picked up.

If you have any questions, please do not hesitate to contact us.

Yours very truly,



Martin L. Chehotsky, CPA, CFE

MLC\crc

Enc.

**Comprehensive Annual Financial Report
for the Year Ended December 31, 2005**

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CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

S. MARK MCMURRY
ADMINISTRATOR

July 25, 2006

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana 70602
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Members of the Police Jury
Calcasieu Parish, Louisiana
1015 Pithon Street
Lake Charles, LA 70601

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2005. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Management assumes full responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

Management is responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse and that adequate accounting data are compiled to provide for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the Parish adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Parish for the fiscal year ended December 31, 2005, are free of material

Members of the Police Jury
July 25, 2006
Page Two

misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview and an analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditor's report.

The reporting entity of the Parish includes all primary government funds, plus the activity of component units for which the Parish is financially accountable. Determination of the component units to be included in the CAFR was made in accordance with criteria established by GASB and is presented in Note 1 to the financial statements.

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 185,419. The Police Jury is the governing authority of the parish and is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries, after a favorable vote of the electorate. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The President and Vice-President of the Police Jury are elected each January by the members of the body. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Parish Administrator and legal counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments.

The Calcasieu Parish Police Jury provides a full range of services including the construction and maintenance of highways, streets, and other infrastructure; public safety, including mosquito control, animal control and emergency preparedness and

homeland security; parks and recreation; juvenile justice services; planning and zoning; solid waste disposal; and public health and social services.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the *GASB Statement 14 – The Financial Reporting Entity*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements. The Parish financial reporting entity consists of the following: (1) the primary government, which includes all funds under the auspices of the Police Jury, and (2) certain component units. The latter are legally separate entities from the Parish government but have sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. These entities include fire districts, recreation districts, water and sewer districts, gravity drainage districts, a hospital service district, the library system, court related entities as well as other special districts. A list of these component units is included in Note 1 in the Notes to the Financial Statements.

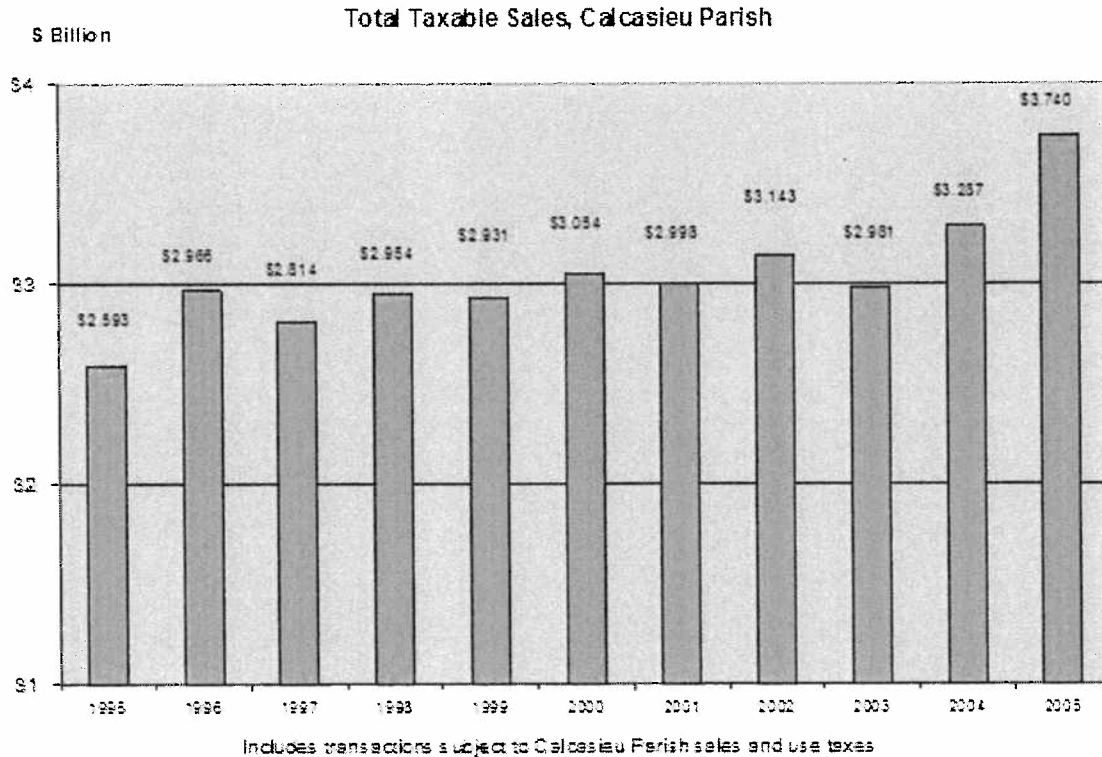
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the general fund and all special revenue funds by the close of the fiscal year. The legal level of budgetary control rests at the fund level. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and Non-GAAP budgetary presentations are caused by differences in accounting basis and timing. A reconciliation between GAAP and Non-GAAP budgetary basis fund statements is presented in the Notes to the Financial Statements.

ECONOMIC CONDITION

This economic discussion is an excerpt from the Southwest Louisiana Economic Indicators Report, published in February 2006, by the H. C. Drew Center for Economic Development Information Services of the McNeese State University College of Business.

Local Economy

Despite the devastation and disruption resulting from Hurricane Rita's visit to Southwest Louisiana in late September, spending on taxable sales in Calcasieu Parish during 2005 reached over \$3.7 billion. This translates into a 13.8% gain in spending during 2005 when compared to 2004, and amounts to an increase of \$453 million in spending on taxable sales. Trends in total taxable sales over the last 10 years are shown in the chart that follows.



Prior the impact of Hurricane Rita, year-to-date taxable sales in Calcasieu Parish were running about 16% ahead of the figure for the previous year. Therefore it appears that Rita slowed the growth in taxable sales in the parish by roughly two percentage points.

For comparison purposes, it is interesting to note that taxable sales in Lafayette Parish during the first 11 months of 2005 increased by 12% above sales in the same period of 2004¹. As a result of Hurricanes Katrina and Rita, Lafayette experienced a large influx of evacuees, but relatively minor business disruptions. In Calcasieu Parish where business shutdowns due to Hurricane Rita were much more widespread and lengthy, the increase in taxable sales over the same 11-month period was also 12%.

After Rita struck Calcasieu Parish, business activity almost ground to a halt during the last week of September and the first week of October. As the recovery gained strength, fueled in part by insurance reimbursements for damages and FEMA

¹Leslie Turk, "The Turk File", Independent Weekly (Lafayette, LA) January 25, 2006, p. 17.

spending, sales during the last two months of 2005 were particularly strong. November 2005 taxable sales were 34.6% higher than in the same month of 2004. December 2005 taxable sales were 27.5% above sales for the same month in 2004. This is testament to the resiliency of the Lake Charles economy and a tribute to those who are providing leadership to facilitate the recovery.

The surge of recovery spending has inevitably generated shortages and upward pressure on wages and prices in some sectors of the local economy—particularly those that provide goods and services vital to the recovery effort. Immediate rebuilding has been constrained by material and labor shortages. Higher prices and wages will draw additional building materials, labor, and reconstruction services into the region. Supply will eventually catch up to demand, and the rate of increase in wages and prices will eventually moderate as shortages ease. But the time required for these adjustments will clearly be lengthened by the fact that large portions of the nearby Gulf Coast are faced with similar problems due to the impacts of Hurricanes Katrina and Rita, and more distant parts of the Gulf Coast region are dealing with lingering effects of Hurricanes Wilma and Dennis.

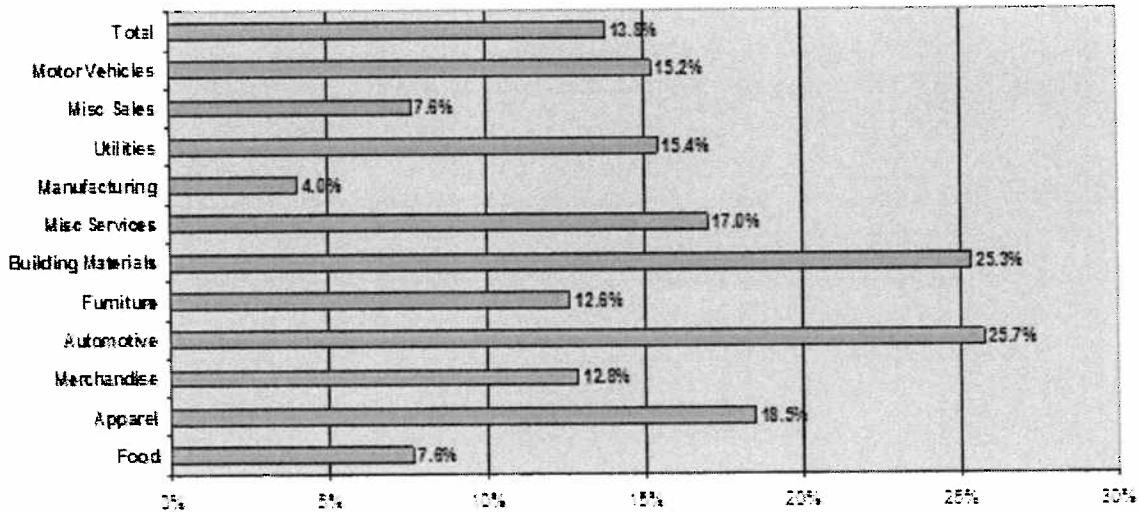
As noted in an earlier Economic Indicator report, the rebound in taxable sales is welcome news for Calcasieu Parish governmental entities funded by sales and use tax revenue. Growth in the sales tax base is important since the property tax base in the parish was damaged by the hurricane. As the parish rebuilds, the property tax base will also rebound, but it may be diminished in the short term when recovery expenses are the greatest. Revenues from a growing tax base will help parish governmental entities restore depleted contingency reserves and pay for recovery costs.

Spending Rebound is Broad-Based

Some local businesses are not yet on the path to recovery from the hurricane. Fortunately the scope of the spending rebound in Calcasieu Parish is very broad-based. That should be encouraging to businesses that are still struggling, and to those evaluating the advisability of making business recovery loans.

The chart that follows shows that for every reported category of taxable sales in Calcasieu Parish, the annual percentage increase from 2004 exceeds the nation-wide 2005 inflation rate of 3.4%. In most categories, the percentage gain in sales is several multiples greater than the rate of inflation. The growth of spending in the parish appears to be strong and broad-based enough to provide opportunities for most types of businesses.

Year-to-Date Taxable Sales for January through December in Calcasieu Parish
 Percent Change from 2004 to 2005



The chart above shows the percent increase in each category of taxable sales when 2005 is compared with 2004. Not surprisingly, in absolute dollar terms, the largest increase in spending occurred in the category of building materials (\$105.7 million = 25.3%). This was followed by increases in spending for general merchandise (\$93.2 million = 12.8%), miscellaneous services and gaming (\$60.2 million = 17%), new and used motor vehicles (\$48 million = 15.2%), automotive sales (\$41.7 million = 25.7%), food sales (\$33.7 million = 7.6%), furniture sales (\$24.7 million = 12.6%), manufacturing sales (\$18.6 million = 4%), apparel sales (\$12.1 million = 18.5%), utilities (\$7.9 million = 15.4%), and miscellaneous sales (\$7.4 million = 7.6%).

Long-term Financial Planning

On July 15, 2006, voters throughout Calcasieu Parish rejected by a 54%/46% vote margin a Parish wide Bond Proposition referred to as Calcasieu 2025. This far-reaching proposition was an attempt by the parish to seek authorization from the taxpayers to bond a vast array of capital projects designed to encourage the expansion and diversification of economic activity and development within the parish. New and widened arterial transportation routes, drainage improvements, and expansion of wastewater services were cornerstones of this proposal.

In unprecedented fashion, the mayors of the six municipalities in the parish and the Police Jury joined together in their support of this vision. The planning for the financing of the projects included options for a unique sharing arrangement of the tax base across city/parish jurisdictional lines. The plan called for taxes collected under the proposal that were not necessary for debt service to be (1) shared with each taxing

jurisdiction regardless of where the economic growth occurred as a result of the major infrastructure improvements, and (2) placed in an "economic development reserve fund" which would be available to respond quickly to business/industry inducement efforts. This plan was designed with overall economic development throughout the parish in mind.

Major Initiatives

Consideration is currently being given to resubmitting a revised bond proposition to the voters later this year or early next year, the purpose of which would be similar to that mentioned in the preceding section, but perhaps more well-defined infrastructure improvements throughout the parish.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 14-year period ended December 31, 2004. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. In addition, we want to express our sincere appreciation to the Police Jury for their support they have

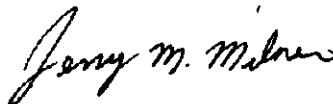
Members of the Police Jury
July 25, 2006
Page Eight

shown the Division of Finance over the past year. With your assistance, we will strive to continuously improve our accounting and financial reporting to the people of Calcasieu Parish and other readers of our report.

Sincerely,



S. MARK McMURRY
Parish Administrator



JERRY M. MILNER
Director of Finance

clc

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Police Jury,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Fudge

President

Jeffrey R. Emmer

Executive Director

PEOPLE OF CALCASIEU PARISH

Population 183,577 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

& ex-officio Secretary-Treasurer

Legal Counsel

ADMINISTRATIVE & SPECIAL SERVICES

DIVISION OF FINANCE

- Cash Management
- Budgeting
- Purchasing
- Accounts Payable
- Payroll
- Internal Review

Health Insurance

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering & Surveying
- Road Construction
- Road and Ditch Maintenance
- Vegetation Management
- Drainage
- Solid Waste
- Sewer & Water Districts

Animal Services

Mosquito Control

Information Systems (IS)

DIVISION OF PLANNING & DEVELOPMENT

- Planning & Zoning
- Floodplain Management
- Economic Development
- Development & Electrical Permits
- Code Enforcement
- Occupational Licenses

Workforce Investment Board (WIB)

Facility Management

- Building/Grounds
- Creative Services
- Parks Maintenance

Calcasieu Government Channel (C-GOV)

Human Resources

- Personnel Administration
- Employee Classification Plan

Workforce Center (WIA)

- Job Referral & Placement
- Career Planning/Training

Office of Federal Program Development

- EEO Compliance
- Grant Opportunities

Housing

Office of Special Projects

- Special Events
- Analysis and Research

Office of Homeland Security and Emergency Preparedness

- Emergency Plans and Exercises
- Insurance / Risk Management
- Accident Investigation

Office of Juvenile Justice Services

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

Office of Community Services

- Health and Elderly Services
- Public Transit System
- Child & Adolescent Programs
- Low Income Assistance

Calcasieu Parish Police Jury
1015 Python Street, Lake Charles, LA 70601
(337) 721-3500
www.cppj.net

ORGANIZATIONAL CHART

November, 2005

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 2005

<u>Title</u>	<u>Name</u>
Police Jury President.....	Hal McMillin
Police Jury Vice President.....	Calvin Collins
Police Juror.....	Guy Brame
Police Juror.....	Brent Clement
Police Juror.....	Mike Danahay
Police Juror.....	Don Manuel
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Tony Guillory
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	Cornelius Moon
Police Juror.....	Chris Landry
Police Juror.....	Kevin Guidry
Police Juror.....	Tony Stelly
Police Juror.....	Sandy Treme
Police Juror.....	Francis Andrepont
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

THE POLICE JURY



CALCASIEU PARISH



Francis Andrepoint



Guy Brame



Brent Clement



Calvin Collins



Mike Danahay



Elizabeth C. Griffin



Kevin Guidry



Tony Guillory



Chris Landry



Charles Mackey, D.D.S.



Don Manuel



Hal McMillin



Cornelius Moon



Tony Stelly



Sandy Treme

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Martin L. Cheborsky, CPA, CFE
Robert M. Gani, CPA, MT
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Barbara Hutson Gonzales, CPA, Retired
Judson J. McCann, Jr., CPA, Retired

CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

REPORT OF INDEPENDENT AUDITORS

Mr. Michael E. Danahay, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 77.13% of the assets, 84.73% of the net assets, and 75.80% of the revenues of the discretely presented component units reported herein at December 31, 2005, 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 auditing standards generally accepted in the United States of America 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2005, and the respective changes in financial position and, where applicable, cash flows and the respective budgetary comparison for the General Fund and the major special revenue funds, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 18, 2006 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and modified approach for reporting infrastructure assets, as identified in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on them.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the individual schedules of revenues, expenditures and changes in fund balances – budget and actual – nonmajor special revenue funds and the statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and individual schedules of revenues, expenditures and changes in fund balances – budget and actual – nonmajor special revenue funds have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly presented in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical sections (Tables 1 through 15), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

McElroy, Quirk + Burch

Lake Charles, Louisiana

July 18, 2006

**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2005**

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury for the year ended December 31, 2005. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis (MD&A)* focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government and, unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

The effects of Hurricane Rita can be seen throughout the entire financial statements. Increases in grants from Federal Emergency Management Administration (FEMA), insurance recoveries, as well as liabilities and expenses incurred are, in part, a direct result of the storm.

Net Assets - The assets of the Parish exceeded its liabilities at the close of the year by \$615.9 million as compared to \$595.1 million at the end of 2004. The 2005 net asset amount includes \$556.2 million, which is restricted or invested in capital assets and not available to pay the general obligations of the Parish. At the end of 2004, these restricted amounts totaled \$540.7 million. The result is that, in 2005, the Parish has \$59.7 million available to meet its ongoing obligations to citizens and creditors. This was an increase from \$54.4 million in 2004. Approximately \$2.4 million of this increase is due to the fact that an insurance receivable is included in net assets, yet repairs for damages will be done in 2006.

Changes in Net Assets - The government-wide statement of activities reflects that revenue for the Parish exceeded expenses by \$20.8 million. This excess is primarily attributable to two sources of revenue: the gaming revenues generated by the boarding fees and annually negotiated fee payments, as well as, the current year sales tax revenue collections designated for road improvements. The sales tax collections will fund future and ongoing projects. In 2004, revenues exceeded expenses by approximately \$14.7 million which was again primarily attributable to these two sources.

Changes in Liabilities - The liabilities of the primary government increased from \$31.8 million in 2004 to \$34.6 million in 2005. Almost half of this increase is attributable to an increase in deferred revenue which relates to property taxes receivable. \$700 thousand of this increase relates to overpayments from FEMA which will be paid back in 2006. The remaining increase is largely due to an increase in liabilities accrued as a result of the hurricane.

General Fund - As of the close of the current fiscal year, the General Fund has an unreserved fund balance of \$8.9 million as compared to \$10.1 million in 2004. The governmental fund operating activity resulted in a decrease in fund balance of \$1.2 million at the end of 2005 and a decrease of \$206 thousand at the end of 2004. Most of this decrease is attributable to the capital items, more specifically, the funding of major improvements to the Magnolia Building and the expansion of the Agricultural Center.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the basic financial statements of the Parish, which comprise the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the Parish in a manner similar to a private sector business. The statements provide both short-term and long-term information about the financial position of the Parish, which assists in assessing the economic condition of the Parish at the end of the year. These reports are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This basically means the reports follow methods that are similar to those used by most businesses by taking into account all revenues earned and expenses incurred in the fiscal year regardless of when cash is received or paid.

The government-wide financial statements include the following two statements:

The Statement of Net Assets (page 17) presents the current and long-term portions of the assets and liabilities of the Parish separately and is the basic government-wide statement of position at year end. Using the format of assets minus liabilities equal net assets, this statement reports the governmental activities separately from its business-type activities. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating. Evaluation of the overall economic health of the Parish would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of the Parish infrastructure in addition to the financial information provided in this report.

The Statement of Activities (page 18) presents information showing how the net assets of the Parish changed as a result of current year operations and how those operations were financed. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services, rather than as an end in themselves. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

Governmental Activities - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal control, juvenile justice), health and welfare (mosquito control, health unit, community services), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (parks), economic development (planning, housing program), and intergovernmental.

Business-type Activities - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 and 8, Sewer District No. 11 of Ward 3, and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.

Component units - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the Parish Library, West Calcasieu Cameron Hospital, and others. For a list of the discrete component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

Fund Financial Statements

The fund financial statements begin on page 20 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the Parish. A fund is a grouping of related accounts used to maintain control over resources, which are segregated for specific activities or objectives. The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The three categories into which the funds of the Parish can be classified are governmental funds, proprietary funds, and fiduciary funds.

Governmental funds account for most of the functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at year end. Such information may be useful in evaluating the current financing requirements of the Parish as well as balances of spendable

resources available at the end of the year. Governmental funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish accounts for its activities in 58 funds, 5 of which are considered major funds. Of the 58 funds, 48 are governmental funds, 3 are enterprise funds, 4 are internal service funds, and 3 are fiduciary in nature. Information is presented separately on the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the five funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 96 - 111 of this report.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. These statements and schedules demonstrate compliance with the Parish's adopted and final revised budget.

Proprietary funds encompass enterprise funds and internal service funds. When the Parish charges customers for the services it provides, whether to outside customers (enterprise funds) or to other parish departments (internal service funds), the services are generally reported in the proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has three Agency funds which report resources held by the Parish purely in a custodial capacity.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 46 - 85 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated. This required supplementary information follows the notes to the financial statements.

Other Information

The Combining and Individual Fund Statements and Schedules section referred to earlier in connection with the non-major governmental, proprietary, and fiduciary funds are presented immediately following the required supplementary information. In addition, information regarding any combining government-wide non-major component unit financial statements, capital asset schedules and selected component unit fund level financial statements can be located in this section of the report.

Statistical Section

This section contains primarily trend data and nonfinancial information about the Parish's various activities.

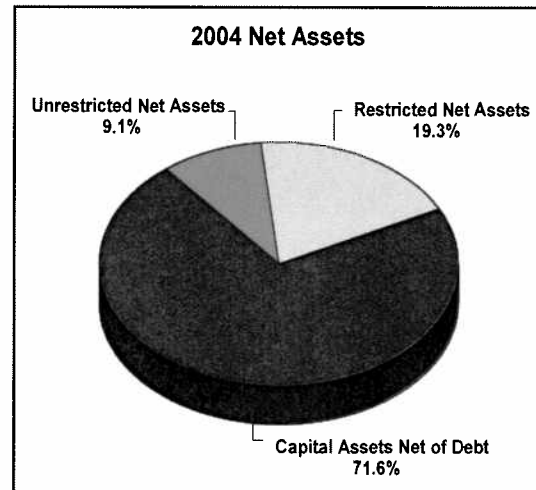
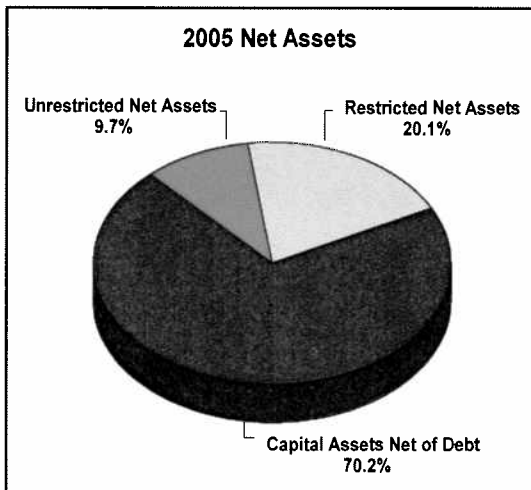
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2005 and 2004:

Calcasieu Parish Police Jury
Condensed Comparative Statement of Net Assets
December 31, 2005 and 2004
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Assets:						
Current and Other Assets	\$ 215,749	\$ 199,187	\$ 1,058	\$ 955	\$ 216,807	\$ 200,142
Restricted Assets	—	—	270	289	270	289
Capital Assets	428,053	420,926	5,401	5,555	433,454	426,481
Total Assets	643,802	620,113	6,729	6,799	650,531	626,912
Liabilities:						
Current Liabilities	32,750	29,601	137	135	32,887	29,736
Non-current Liabilities	1,332	1,626	410	460	1,742	2,086
Total Liabilities	34,082	31,227	547	595	34,629	31,822
Net Assets:						
Invested in Capital Assets	427,967	420,756	5,402	5,047	433,369	425,803
Restricted	122,664	114,722	177	195	122,841	114,917
Unrestricted	59,089	53,408	603	962	59,692	54,370
Total Net Assets	\$ 609,720	\$ 588,886	\$ 6,182	\$ 6,204	\$ 615,902	\$ 595,090

For more detailed information see Page 15, the Statement of Net Assets.



In 2005, approximately 70.4% of the Parish's net assets represent the government's investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding compared to 71.6% in 2004. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 19.9% of the government's net assets, for 2005 and which compares to 19.3% in 2004, are subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 9.7% of net assets in 2005 and 9.1% in 2004, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors.

The table below provides a summary of the changes in net assets for the years ended December 31, 2005 and 2004:

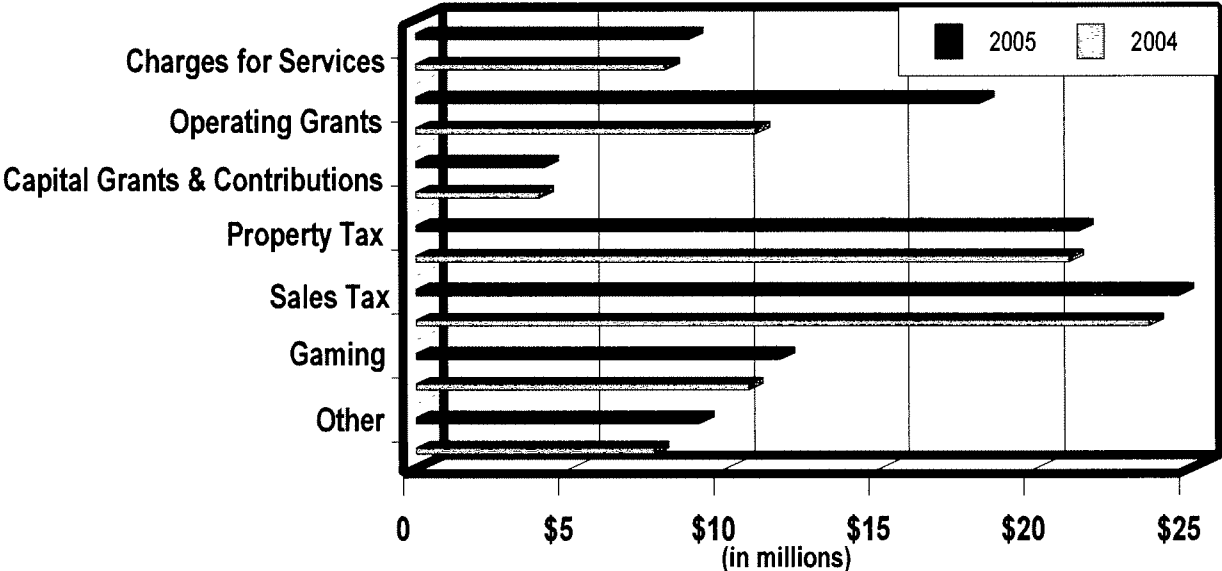
Calcasieu Parish Police Jury
Condensed Statement of Activities
For the Years Ended December 31, 2005 and 2004
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 8,793	\$ 8,035	\$ 518	\$ 505	\$ 9,311	\$8,540
Operating Grants	18,189	10,933	—	—	18,189	10,933
Capital Grants	4,134	3,979	14	6	4,148	3,985
General Revenues:						
Property Taxes	21,357	21,046	149	141	21,506	21,187
Sales Taxes	24,594	23,619	—	—	24,594	23,619
Gaming Revenues	11,722	10,704	—	—	11,722	10,704
Unrestricted Grants and Contributions	2,647	2,706	—	—	2,647	2,706
Other	6,473	4,950	40	51	6,513	5,001
Total Revenues	97,909	85,972	721	703	98,630	86,675
Expenses:						
General Government	15,932	16,417	—	—	15,932	16,417
Public Safety	11,342	10,944	—	—	11,342	10,944
Public Works	23,038	19,652	743	697	23,781	20,349
Sanitation	3,573	3,392	—	—	3,573	3,392
Health & Welfare	10,281	9,092	—	—	10,281	9,092
Culture and Recreation	1,430	908	—	—	1,430	908
Economic Development	3,596	4,283	—	—	3,596	4,283
Interest and Fiscal Charges	9	17	—	—	9	17
Intergovernmental	7,874	6,546	—	—	7,874	6,546
Total Expenses	77,075	71,251	743	697	77,818	71,948
Increase in Net Assets	20,834	14,721	(22)	6	20,812	14,727
Transfers	—	(51)	—	51	—	—
Change in Net Assets	20,834	14,670	(22)	57	20,812	14,727
Net Assets, January 1	588,886	574,216	6,204	6,147	595,090	580,363
Net Assets, December 31	\$ 609,720	\$ 588,886	\$ 6,182	\$ 6,204	\$ 615,902	\$ 595,090

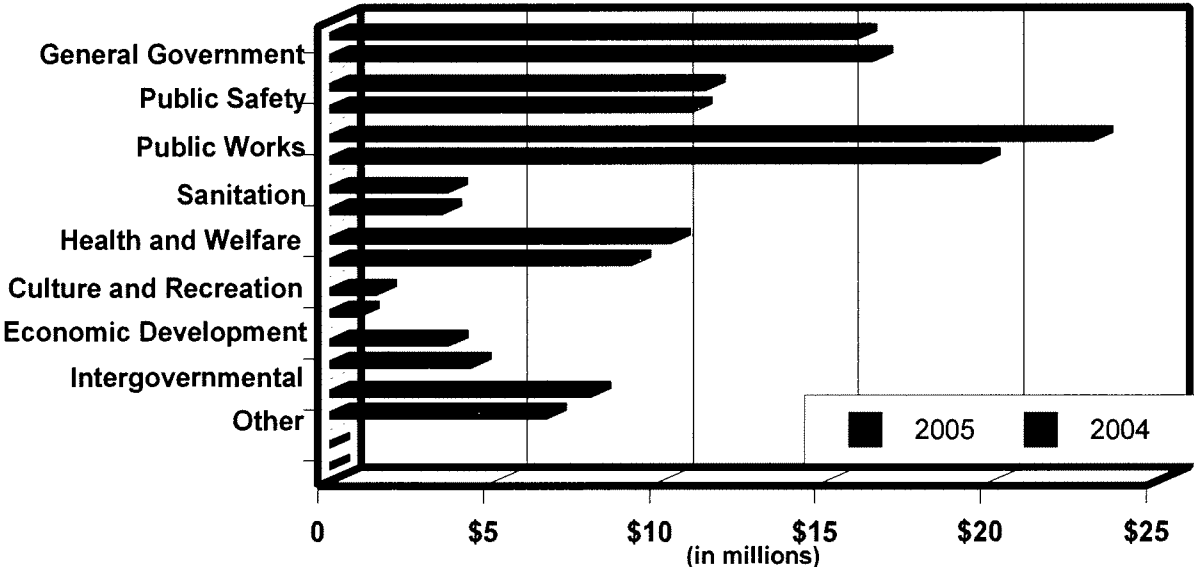
Governmental Activities - Net assets increased by \$20.8 million in 2005 compared to an increase of \$14.7 million in 2004. Approximately 46.9% of the total 2005 revenue came from taxes while in 2004 that percentage was 51.8%. 25.5% was in the form of grants and contributions (including federal aid) for 2005 while in 2004 that percentage was 20.5%. Charges for goods and services provided 9% of the total revenue in 2005 and 9.3% in 2004, while gaming revenues provided 12% of the total revenues in 2005 compared to 12.5% in 2004. The governmental activities expenses cover a range of services. The largest expenses were for public works (29.9% in 2005 and 27.6% in 2004) and general government (20.7% in 2005 and 23% in 2004) as depicted in the second chart below. Much of the increase in both grant revenue and expenses relate to FEMA reimbursements and the related hurricane caused expenses.

The following charts depict the governmental activities' revenues and expenses for 2005 and 2004:

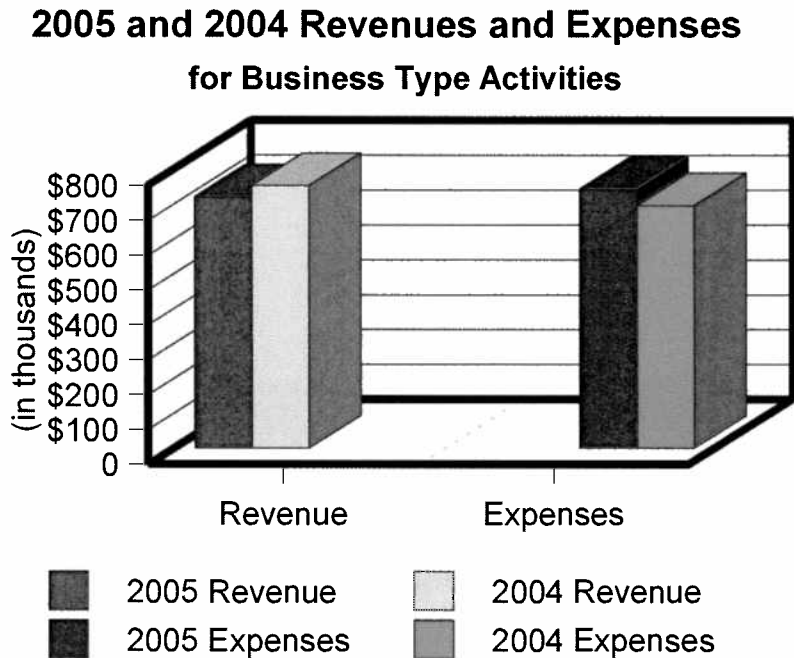
2005 and 2004 Governmental Revenues



2005 and 2004 Governmental Expenses



The following chart depicts business type activities' revenues and expenses:



Financial Analysis of the Government's Funds

The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

Governmental Funds

As noted earlier, the focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$174.4 million, an increase of \$11.7 million in comparison with the prior year. Approximately 80% of the fund balance (\$139.5 million) constitutes *unreserved fund balance*, which is available for spending in the coming year. The remainder of fund balance is *reserved or designated*, to indicate that it is not available for new spending because it has already been committed to: (1) liquidation of contracts and purchase orders of the prior period (\$334 thousand), (2) advances to other funds that is expected not to be collected within one year (\$85 thousand), (3) repayment of debt service requirements (\$103 thousand), (4) investment in inventories (\$978 thousand), and (5) budget stabilization or capital improvement designations (\$33.3 million).

Compared to the previous year, total investment earnings decreased slightly primarily due to the effect of a change in the fair value of investments created by a rising interest rate environment. The change in the fair value is the hypothetical gain or loss that would result if the entire portfolio had been purchased on January 1, 2005 and sold on December 31, 2005. Generally accepted accounting principles in the United States require that the unrealized change in the fair value of the investment portfolio be combined with "actual" interest earned and reported as investment earnings.

The general fund is the chief operating fund of the Parish. At the end of the year, unreserved fund balance of the general fund was \$8.9 million as compared to \$10.1 million at the end of 2004. This decrease was largely due to transfers to two separate capital projects funds. \$500 thousand was transferred to the Courthouse Complex Fund for renovations to the Magnolia Building. Another transfer was made to the Agricultural Expansion Fund to fund an addition to the Agricultural Center.

At the end of the year, unreserved fund balance of the Public Works Operating Fund was \$16.4 million, while the total fund balance decreased to \$17.4 million. Compared with the total fund balance of \$18.5 million at the end of 2004, fund balance decreased approximately \$1.1 million during 2005. The key factor contributing to this decrease was a \$1 million transfer to a capital improvement fund for the purpose of constructing a much needed public works facility.

At the end of the year, unreserved fund balance of the Solid Waste Fund was \$21 million compared with the total fund balance of \$24 million at the end of 2004. Fund balance decreased approximately \$3 million during 2005. The collection of a ten-year sales tax used for the operation of this fund ended in 2002, therefore, the funding of this fund is through the drawdown of fund balance.

The Gaming Fund had an unreserved fund balance of \$27.3 million at the end of 2005 as compared to \$23.3 in 2004. Much of this reserve has been committed to various projects that have been approved by the Police Jury.

The unreserved fund balance for the Road Capital Improvement Fund increased to \$68.6 million. Compared with the unreserved fund balance of \$56.1 million at the end of 2004, fund balance increased approximately \$12.6 million during 2005. \$700 thousand of this increase is the result of increased collections of sales tax. The majority of the remaining increase relates to delays in obtaining the required permits and other right of way issues on major road projects.

Proprietary Funds: The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Sewer District No. 8 of Ward 4 at December 31, 2005, reflected a negative \$41 thousand due to the fact that the General Fund had to loan this fund monies to pay liabilities of the District.

General Fund Budgetary Highlights

The total difference between the original general fund budget and the final amended budget was an increase in appropriations of \$57.7 thousand. At the beginning of the year, the budget was amended to carry over encumbrances from the previous year. The increase of intergovernmental revenues over budgeted amounts is primarily the result of grants from FEMA as well as reimbursements from other entities that were a direct result of the hurricane.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2005, totaled approximately \$433 million (net of accumulated depreciation). This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Note 8). The Parish has capitalized all general capital assets.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100 with 100 as the highest level. The average ratings for 2003, 2004, and 2005 have met this Parish minimum level with ratings of 86, 86, and 87 respectively. While the Parish exceeded the minimum rating of 80 for the calendar year 2005, the budgeted maintenance costs exceeded the actual costs due to projects that could not be completed due to Hurricane Rita as well as operational setbacks with obtaining right of ways or permits and difficulties with finalizing contract bids. See the Required Supplementary Information (page 87 - 88) for a discussion of the "modified approach" for recording infrastructure assets.

The increase in the Parish's total capital assets, net of depreciation, for the current fiscal year was 1.7%, with the majority of this increase attributable to governmental activities. Major capital asset events during the current year included the following:

- Loss or impairment of assets as a result of Hurricane Rita (\$443 thousand).
- Major renovation to the Magnolia Building (\$1.1 million).
- Expansion of the Agricultural Center (\$498 thousand).
- Various road construction throughout the Parish (\$3 million).
- Mechanical cell doors at the Correctional Center (\$502 thousand).
- Courthouse Parking Lot (\$409 thousand).

The following is a schedule of capital assets at December 31, 2005 and 2004:

**Capital Assets
(Net of Depreciation)
(In Thousands)**

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Land	\$ 10,789	\$ 10,787	\$ 203	\$ 203	\$ 10,992	\$ 10,990
Buildings & Improvements	44,463	43,691	31	30	44,494	43,721
Improvements other than Buildings	—	—	5,103	5,286	5,103	5,286
Roads	351,661	349,618	—	—	351,661	349,618
Bridges	7,117	7,326	—	—	7,117	7,326
Machinery & Equipment	7,040	6,744	45	36	7,085	6,780
Construction In Progress	6,983	2,760	20	—	7,003	2,760
Total	\$ 428,053	\$ 420,926	\$ 5,402	\$ 5,555	\$ 433,455	\$ 426,481

Additional information on the Parish's capital assets can be found in Note 8, page 65 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$544 thousand which includes general obligation and revenue bonds payable. Although this debt relates to the blended component units, we consider this debt backed by the full faith and credit of the Parish. The remainder of the debt represents special assessment debt with government commitment. Special assessment debt outstanding at December 31, 2005 is \$52 thousand.

**Outstanding Debt
General Obligation Bonds, Revenue Bonds, and Special Assessment Debt
(In Thousands)**

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
General Obligation Bonds	\$ 85	\$ 170	\$ 298	\$ 331	\$ 383	\$ 501
Revenue Bonds	—	—	161	177	161	177
Special Assessment Debt with Governmental Commitment	52	81	—	—	52	81
Total	\$ 137	\$ 251	\$ 459	\$ 508	\$ 596	\$ 759

Additional information on the Parish's long-term debt can be found in Note 10 on page 69 of this report.

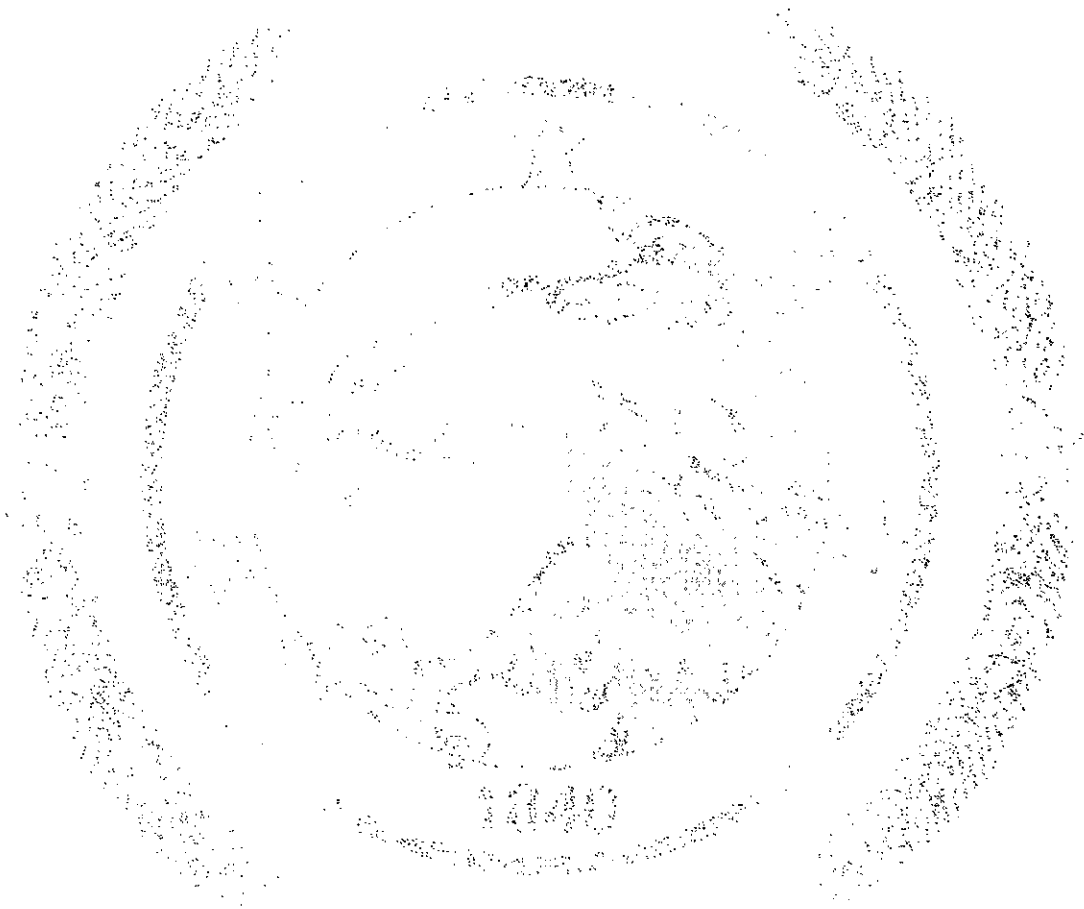
Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors considered in going into 2006 fiscal year.

- Sales tax revenue budget estimates for the Parish were prepared on a conservative basis which reflected a modest 3% growth for 2006.
- The preliminary property tax roll was completed prior to Hurricane Rita. It was known that some property valuations would decrease as a result of damages from the storm. This new valuation was not completed until early 2006. For budget purposes, the preliminary tax roll was used for budget purposes, with the plan to make a special gaming fund grant to those funds that experienced a shortfall in property tax revenue.

Request for Information

The financial report is designed to provide a general overview of the finances of the Calcasieu Parish Police Jury for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional information, including component unit information, should be addressed to the Division of Finance, P. O. Drawer 3287, Lake Charles, LA, 70602.



CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
DECEMBER 31, 2005

ASSETS	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Cash and cash equivalents	\$ 9,589,550	\$ 41,364	\$ 9,630,914	\$ 16,265,207
Investments	165,838,666	871,901	166,710,567	60,584,287
Receivables - net	30,191,056	196,366	30,387,422	43,784,552
Due from other governments	8,791,319	9,981	8,801,300	1,784,310
Internal balances	67,767	(67,767)	-	-
Due from component units	137,051	-	137,051	-
Due from primary government	-	-	-	240,338
Prepaid items	155,620	-	155,620	299,768
Inventory	978,556	-	978,556	1,369,453
Deferred bond issuance costs	-	-	-	1,088,969
Other assets	-	5,619	5,619	545,171
Restricted assets:				
Cash and cash equivalents	-	5,594	5,594	5,408,162
Investments	-	217,521	217,521	6,650,579
Receivables - net	-	46,574	46,574	121,332
Capital assets:				
Non-depreciable	369,432,058	222,871	369,654,929	31,513,161
Depreciable, net	58,620,787	5,178,763	63,799,550	113,752,090
Total assets	<u>\$ 643,802,430</u>	<u>\$ 6,728,787</u>	<u>\$ 650,531,217</u>	<u>\$ 283,407,379</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 6,502,637	\$ 47,149	\$ 6,549,786	\$ 8,637,696
Due to other governments	1,743,291	-	1,743,291	1,132,170
Due to primary government	-	-	-	137,051
Due to component units	240,338	-	240,338	-
Unearned revenue	18,079	-	18,079	280,594
Deferred revenue	21,442,172	-	21,442,172	15,165,941
Other liabilities	885,320	-	885,320	10,860
Current portion of long-term liabilities:				
Compensated absences	470,943	3,301	474,244	1,597,630
Capital lease obligations	-	-	-	585,342
Special assessment debt with government commitment	16,925	-	16,925	-
Liabilities from restricted assets	-	36,941	36,941	655,793
Tax anticipation notes payable	-	-	-	200,000
Bonds payable	85,000	48,822	133,822	6,784,149
Estimated liability for claims	1,345,684	-	1,345,684	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	1,029,590
Special assessment debt with government commitment	34,833	-	34,833	-
Bonds payable	-	410,292	410,292	72,871,952
Estimated liability for claims	1,296,936	-	1,296,936	-
Total liabilities	<u>34,082,158</u>	<u>546,505</u>	<u>34,628,663</u>	<u>109,088,768</u>
NET ASSETS				
Invested in capital assets, net of related debt	427,967,845	5,401,634	433,369,479	96,222,552
Restricted for:				
Debt service	18,878	177,304	196,182	8,273,085
Highways and streets	88,059,481	-	88,059,481	-
Solid waste disposal	20,994,183	-	20,994,183	-
Public safety programs	12,833,349	-	12,833,349	-
Federal and state grant programs	757,259	-	757,259	188,479
Capital improvement projects	-	-	-	2,186,420
Unrestricted	59,089,277	603,344	59,692,621	67,373,304
Total net assets	<u>\$ 609,720,272</u>	<u>\$ 6,182,282</u>	<u>\$ 615,902,554</u>	<u>\$ 174,243,840</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 15,931,783	\$ 7,050,175	\$ 1,433,583	\$ 76,506
Public safety	11,342,442	705,773	4,049,308	115,594
Public works	23,038,240	107,804	4,673,271	3,671,079
Sanitation	3,573,107	2,025	81,396	-
Health and welfare	10,280,751	251,226	5,080,425	12,204
Culture and recreation	1,429,523	68,646	87,029	258,388
Economic development	3,596,300	606,936	2,784,254	-
Interest and fiscal charges	9,032	-	-	-
Intergovernmental	7,873,397	-	-	-
Total governmental activities	77,074,575	8,792,585	18,189,266	4,133,771
Business-type activities:				
Water	526,720	398,857	-	14,014
Sewer	216,659	119,105	-	-
Total business-type activities	743,379	517,962	-	14,014
Total primary government	\$ 77,817,954	\$ 9,310,547	\$ 18,189,266	\$ 4,147,785
Component units:				
Calcasieu Parish Public Trust Authority	\$ 1,820,933	\$ 1,806,263	\$ -	\$ -
West Calcasieu Cameron Hospital	48,733,316	46,457,559	177,258	-
Sulphur Parks and Recreation	4,146,561	1,540,747	-	-
Gravity Drainage District 4 of Ward 3	2,149,864	-	-	74,089
Parish Library	6,211,974	142,503	100,099	44,403
Other component units	28,006,622	13,183,505	5,450,939	3,164,595
Total component units	\$ 91,069,270	\$ 63,130,577	\$ 5,728,296	\$ 3,283,087

General revenues:

Taxes:

Property

Sales

Franchise

Gaming revenues

Grants and contributions not restricted to specific programs

Investment earnings

Gain on sale of capital assets

Insurance recoveries

Miscellaneous

Total general revenues

Change in net assets before special items

Net assets - beginning of year, as restated

Net assets - end of year

The accompanying notes are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Assets**

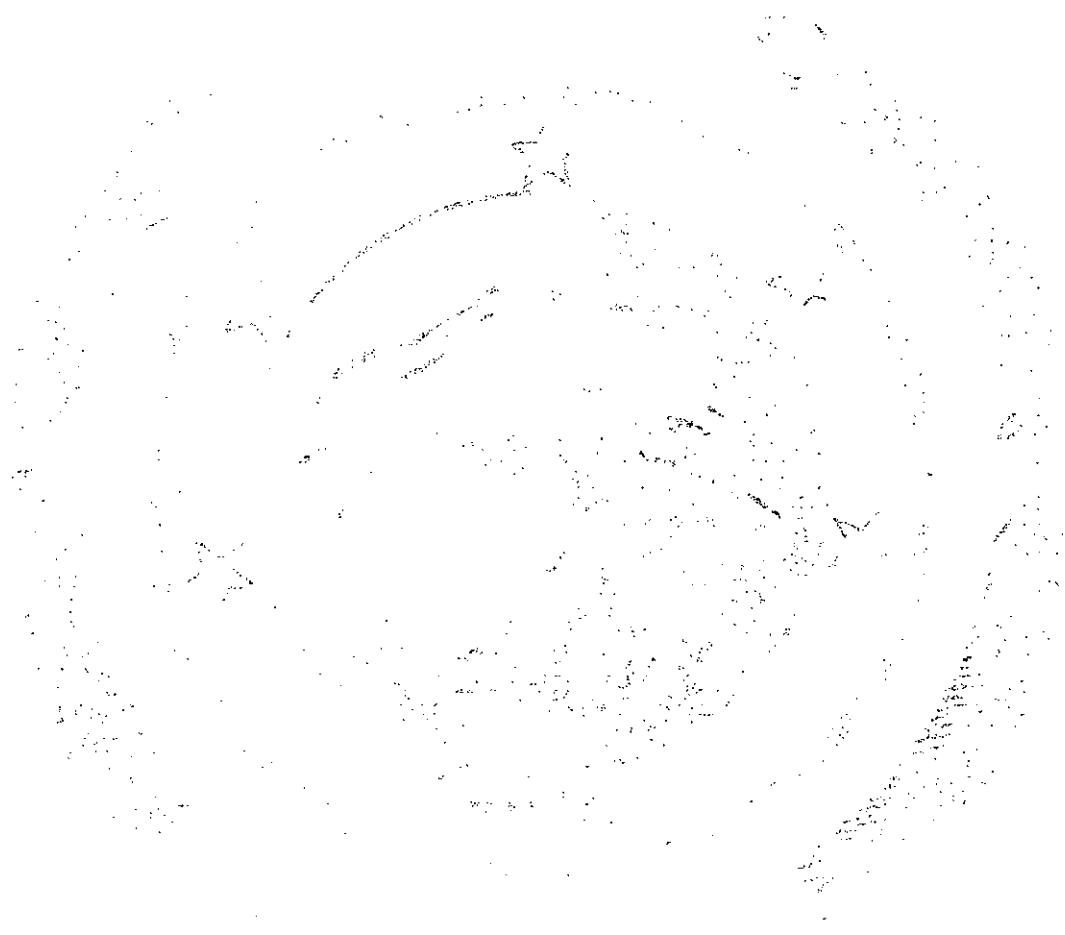
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (7,371,519)		\$ (7,371,519)	
(6,471,767)		(6,471,767)	
(14,586,086)		(14,586,086)	
(3,489,686)		(3,489,686)	
(4,936,896)		(4,936,896)	
(1,015,460)		(1,015,460)	
(205,110)		(205,110)	
(9,032)		(9,032)	
<u>(7,873,397)</u>		<u>(7,873,397)</u>	
(45,958,953)		(45,958,953)	
-	\$ (113,849)	(113,849)	
-	<u>(97,554)</u>	<u>(97,554)</u>	
-	<u>(211,403)</u>	<u>(211,403)</u>	
<u>(45,958,953)</u>	<u>(211,403)</u>	<u>(46,170,356)</u>	
			\$ (14,670)
			(2,098,499)
			(2,605,814)
			(2,075,775)
			(5,924,969)
			<u>(6,207,583)</u>
			<u>(18,927,310)</u>
21,357,158	148,982	21,506,140	23,666,254
24,594,053	-	24,594,053	-
379,329	-	379,329	-
11,721,994	-	11,721,994	-
2,646,740	-	2,646,740	796,518
4,145,605	26,330	4,171,935	1,570,511
84,428	-	84,428	98,257
1,779,783	-	1,779,783	1,011,726
83,919	<u>14,166</u>	<u>98,085</u>	<u>431,440</u>
66,793,009	189,478	66,982,487	27,574,706
20,834,056	(21,925)	20,812,131	8,647,396
<u>588,886,216</u>	<u>6,204,207</u>	<u>595,090,423</u>	<u>165,596,444</u>
<u>\$ 609,720,272</u>	<u>\$ 6,182,282</u>	<u>\$ 615,902,554</u>	<u>\$ 174,243,840</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Solid Waste Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,682,777	\$ 544,023	\$ 858,158
Investments	9,188,073	11,943,793	20,027,138
Receivable (net of allowances for uncollectibles):			
Property taxes	6,661,438	-	-
Sales taxes	-	839,162	-
Franchise taxes	221,122	-	-
Special assessments	5,623	-	-
Interest receivable	84,457	118,869	166,214
Due from other governmental units	765,085	4,442,532	81,396
Due from other funds	155,601	155,164	-
Due from component units	6,270	-	-
Advances to other funds	85,279	-	-
Prepaid expense	-	-	-
Loan receivable	-	-	-
Other receivables	1,222,218	600,452	-
Inventory	-	864,604	-
Total assets	<u>\$ 20,077,943</u>	<u>\$ 19,508,599</u>	<u>\$ 21,132,906</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,199,294	\$ 419,482	\$ 137,934
Accrued liabilities	68,394	209,472	-
Due to other governmental units	664,117	41,597	-
Due to other funds	196,417	993	-
Due to component units	11,364	-	-
Advance from other funds	-	-	-
Deferred revenues	7,781,469	593,590	-
Retainage payable	49,249	9,621	-
Enterprise zone rebate liability	-	828,206	-
Other liabilities	14,626	-	-
Total liabilities	<u>10,984,930</u>	<u>2,102,961</u>	<u>137,934</u>
Fund balances:			
Reserved for:			
Encumbrances	64,317	186,518	-
Advances	85,279	-	-
Debt service	-	-	-
Inventories	-	864,604	-
Unreserved, designated for:			
Capital improvements	-	-	-
Budget stabilization	4,000,000	5,000,000	-
Unreserved/ undesignated, reported in:			
General Fund	4,943,417	-	-
Special Revenue Funds	-	11,354,516	20,994,972
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Total fund balances	<u>9,093,013</u>	<u>17,405,638</u>	<u>20,994,972</u>
Total liabilities and fund balances	<u>\$ 20,077,943</u>	<u>\$ 19,508,599</u>	<u>\$ 21,132,906</u>

The accompanying notes are an integral part of this statement.

Gaming Fund	Road Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,073,322	\$ 2,743,466	\$ 2,336,129	\$ 9,237,875
24,831,226	63,685,497	27,848,372	157,524,099
-	2,585,890	12,264,382	21,511,710
-	1,854,001	-	2,693,163
-	-	-	221,122
-	-	38,979	44,602
192,429	495,908	245,262	1,303,139
-	604,680	2,436,622	8,330,315
-	-	132,434	443,199
-	-	90,000	96,270
-	-	-	85,279
-	-	45,000	45,000
-	-	242,756	242,756
1,281,138	-	921,887	4,025,695
-	113,952	-	978,556
<u>\$ 27,378,115</u>	<u>\$ 72,083,394</u>	<u>\$ 46,601,823</u>	<u>\$ 206,782,780</u>
\$ 102,419	\$ 448,195	\$ 1,179,003	\$ 4,486,327
-	-	461,153	739,019
-	-	98,737	804,451
-	-	214,501	411,911
11,570	-	57,337	80,271
-	-	76,643	76,643
-	2,576,324	13,233,957	24,185,340
-	379,468	296,014	734,352
-	-	-	828,206
-	-	42,488	57,114
<u>113,989</u>	<u>3,403,987</u>	<u>15,659,833</u>	<u>32,403,634</u>
-	-	83,143	333,978
-	-	-	85,279
-	-	102,825	102,825
-	113,952	-	978,556
19,943,407	-	-	19,943,407
4,400,000	-	-	13,400,000
-	-	-	4,943,417
2,920,719	-	24,550,775	59,820,982
-	68,565,455	6,111,344	74,676,799
-	-	93,903	93,903
<u>27,264,126</u>	<u>68,679,407</u>	<u>30,941,990</u>	<u>174,379,146</u>
<u>\$ 27,378,115</u>	<u>\$ 72,083,394</u>	<u>\$ 46,601,823</u>	<u>\$ 206,782,780</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2005**

Fund balances - total governmental funds		\$ 174,379,146
Amounts reported for governmental activities in the statement of net assets because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Governmental capital assets	468,783,908	
Less accumulated depreciation	<u>(40,744,017)</u>	428,039,891
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
Special assessments	39,692	
Insurance recoveries	2,353,161	
Other revenues	<u>844,046</u>	3,236,899
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Compensated absences	(462,926)	
Special assessments debt with government commitment	(51,758)	
Bonds payable	(85,000)	
Accrued interest payable	<u>(2,352)</u>	(602,036)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.		
		(597,640)
Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		<u>5,264,012</u>
Net assets of governmental activities		<u>\$ 609,720,272</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

REVENUES	General Fund	Public Works Operating Fund	Solid Waste Fund	Gaming Fund
Taxes:				
Property	\$ 7,054,947	\$ -	\$ -	\$ -
Sales	-	7,655,510	-	-
Other taxes	379,786	34,108	-	-
Special assessments levied	6,182	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,737,464	5,022,172	81,396	-
Charges for services	409,387	107,804	-	-
Fines and forfeitures	240,328	-	2,025	-
Investment earnings	354,246	441,203	519,208	501,716
Gaming revenue	-	462,512	-	10,796,969
Sale of assets	3,367	39,068	-	-
Donations	-	-	-	-
Miscellaneous revenues	11,931	12,869	-	-
Total revenues	11,197,638	13,775,246	602,629	11,298,685
EXPENDITURES				
Current:				
General government	5,876,883	-	-	226,457
Public safety	3,862,296	-	-	-
Public works	-	15,414,819	-	-
Sanitation	-	-	3,572,453	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	170,013	62,457	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	586,808	-	-	-
Intergovernmental	641,486	-	-	3,923,704
Total expenditures	11,137,486	15,477,276	3,572,453	4,150,161
Excess (deficiency) of revenues over (under) expenditures	60,152	(1,702,030)	(2,969,824)	7,148,524
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	111,927	227	-	-
Transfers In	969,032	1,790,721	-	-
Transfers Out	(2,337,849)	(1,175,000)	(53,847)	(3,164,395)
Total other financing sources and uses	(1,256,890)	615,948	(53,847)	(3,164,395)
Net change in fund balances	(1,196,738)	(1,086,082)	(3,023,671)	3,984,129
Fund balances at beginning of year, as restated	10,289,751	18,521,500	24,018,643	23,279,997
Prior period adjustment	-	-	-	-
Change in reserves for inventories	-	(29,780)	-	-
Fund balances at end of year	\$ 9,093,013	\$ 17,405,638	\$ 20,994,972	\$ 27,264,126

The accompanying notes are an integral part of this statement.

<u>Road Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,628,436	\$ 11,673,776	\$ 21,357,159
16,938,543	-	24,594,053
-	-	413,894
-	15,566	21,748
-	1,713,450	1,713,450
2,282,120	13,602,371	23,725,523
-	2,732,250	3,249,441
-	880,551	1,122,904
1,267,250	870,729	3,954,352
-	462,512	11,721,993
-	7,407	49,842
-	260,321	260,321
-	79,664	104,464
<u>23,116,349</u>	<u>32,298,597</u>	<u>92,289,144</u>
-	6,308,410	12,411,750
-	7,510,531	11,372,827
719,971	385	16,135,175
-	-	3,572,453
-	9,895,938	9,895,938
-	502,959	502,959
-	3,856,773	4,089,243
-	114,103	114,103
-	11,147	11,147
8,322,170	6,181,206	15,090,184
-	3,172,270	7,737,460
<u>9,042,141</u>	<u>37,553,722</u>	<u>80,933,239</u>
<u>14,074,208</u>	<u>(5,255,125)</u>	<u>11,355,905</u>
-	232,601	344,755
522,547	7,132,139	10,414,439
<u>(2,006,874)</u>	<u>(1,689,994)</u>	<u>(10,427,959)</u>
<u>(1,484,327)</u>	<u>5,674,746</u>	<u>331,235</u>
12,589,881	419,621	11,687,140
56,071,646	30,640,399	162,821,936
-	(118,030)	(118,030)
17,880	-	(11,900)
<u>\$ 68,679,407</u>	<u>\$ 30,941,990</u>	<u>\$ 174,379,146</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

Net change in fund balances - total governmental funds \$ 11,687,140

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	9,642,682	
Depreciation expense	<u>(3,444,908)</u>	6,197,774

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets.

923,775

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Other revenues	2,581,302
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Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity.

(11,900)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Principal payments	114,103
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accounts payable	(449,149)	
Accrued interest payable	2,115	
Compensated absences	<u>(11,401)</u>	(458,435)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds is reported with government activities.

(199,703)

Change in net assets of governmental activities	<u>\$ 20,834,056</u>
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The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 6,773,285	\$ 6,773,285	\$ 6,831,510	\$ 58,225
Other taxes, penalties and interest	330,000	330,000	403,923	73,923
Intergovernmental revenues	1,638,392	1,638,392	2,704,054	1,065,662
Charges for services	540,500	540,500	495,009	(45,491)
Fines and forfeitures	210,000	210,000	233,890	23,890
Investment income	253,000	253,000	367,472	114,472
Sale of assets	-	-	1,342	1,342
Miscellaneous revenues	-	-	21,294	21,294
Total revenues	<u>9,745,177</u>	<u>9,745,177</u>	<u>11,058,494</u>	<u>1,313,317</u>
EXPENDITURES				
Current:				
General government	5,703,992	5,743,792	5,856,164	(112,372)
Public safety	3,367,526	3,385,403	3,410,504	(25,101)
Economic development and assistance	239,454	239,454	144,488	94,966
Capital outlay	500,000	500,000	470,107	29,893
Intergovernmental	214,994	214,994	262,570	(47,576)
Total expenditures	<u>10,025,966</u>	<u>10,083,643</u>	<u>10,143,833</u>	<u>(60,190)</u>
Excess (deficiency) of revenues over expenditures	<u>(280,789)</u>	<u>(338,466)</u>	<u>914,661</u>	<u>1,253,127</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	969,032	969,032	969,032	-
Transfers out	<u>(2,179,182)</u>	<u>(2,179,182)</u>	<u>(2,288,413)</u>	<u>(109,231)</u>
Total other financing sources (uses)	<u>(1,210,150)</u>	<u>(1,210,150)</u>	<u>(1,319,381)</u>	<u>(109,231)</u>
Net change in fund balances	(1,490,939)	(1,548,616)	(404,720)	1,143,896
Fund balances beginning of year	<u>10,340,888</u>	<u>10,340,888</u>	<u>10,340,888</u>	<u>-</u>
Fund balances end of year	<u>\$ 8,849,949</u>	<u>\$ 8,792,272</u>	<u>\$ 9,936,168</u>	<u>\$ 1,143,896</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
PUBLIC WORKS OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 7,300,000	\$ 7,300,000	\$ 7,580,542	\$ 280,542
Other taxes	40,000	40,000	39,970	(30)
Intergovernmental revenues	353,592	353,592	652,625	299,033
Investment income	390,000	390,000	508,879	118,879
Charges for services	100,000	100,000	106,446	6,446
Gaming revenues	375,000	375,000	398,199	23,199
Sale of assets	-	-	51,337	51,337
Miscellaneous revenues	-	-	13,742	13,742
Total revenues	<u>8,558,592</u>	<u>8,558,592</u>	<u>9,351,740</u>	<u>793,148</u>
EXPENDITURES				
Current:				
Public works	13,795,195	17,533,029	15,203,362	2,329,667
Economic development	600,050	600,050	17,130	582,920
Total expenditures	<u>14,395,245</u>	<u>18,133,079</u>	<u>15,220,492</u>	<u>2,912,587</u>
Excess (deficiency) of revenues over expenditures	<u>(5,836,653)</u>	<u>(9,574,487)</u>	<u>(5,868,752)</u>	<u>3,705,735</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,276,644	2,276,644	1,790,721	(485,923)
Transfers out	<u>(1,175,000)</u>	<u>(1,175,000)</u>	<u>(1,175,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,101,644</u>	<u>1,101,644</u>	<u>615,721</u>	<u>(485,923)</u>
Net change in fund balances	(4,735,009)	(8,472,843)	(5,253,031)	3,219,812
Fund balances beginning of year	<u>18,186,315</u>	<u>18,186,315</u>	<u>18,186,315</u>	<u>-</u>
Fund balances end of year	<u>\$ 13,451,306</u>	<u>\$ 9,713,472</u>	<u>\$ 12,933,284</u>	<u>\$ 3,219,812</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 2,025	\$ 2,025
Investment income	500,000	500,000	697,115	197,115
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>699,140</u>	<u>199,140</u>
EXPENDITURES				
Current:				
Public works	<u>3,471,902</u>	<u>3,471,902</u>	<u>3,463,592</u>	<u>8,310</u>
Excess (deficiency) of revenues over expenditures	(2,971,902)	(2,971,902)	(2,764,452)	207,450
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(53,847)</u>	<u>(53,847)</u>	<u>(53,847)</u>	<u>-</u>
Net change in fund balances	(3,025,749)	(3,025,749)	(2,818,299)	207,450
Fund balances beginning of year	<u>24,173,459</u>	<u>24,173,459</u>	<u>24,173,459</u>	<u>-</u>
Fund balances end of year	<u>\$ 21,147,710</u>	<u>\$ 21,147,710</u>	<u>\$ 21,355,160</u>	<u>\$ 207,450</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GAMING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Gaming revenues	\$ 9,125,000	\$ 9,125,000	\$ 10,283,699	\$ 1,158,699
Investment income	501,250	501,250	751,211	249,961
Total revenues	<u>9,626,250</u>	<u>9,626,250</u>	<u>11,034,910</u>	<u>1,408,660</u>
EXPENDITURES				
Current:				
Public works	<u>15,180,988</u>	<u>15,180,988</u>	<u>5,574,596</u>	<u>9,606,392</u>
Excess (deficiency) of revenues over expenditures	<u>(5,554,738)</u>	<u>(5,554,738)</u>	<u>5,460,314</u>	<u>11,015,052</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,804,032)</u>	<u>(1,804,032)</u>	<u>(1,804,032)</u>	<u>-</u>
Net change in fund balances	(7,358,770)	(7,358,770)	3,656,282	11,015,052
Fund balances beginning of year	<u>22,815,605</u>	<u>22,815,605</u>	<u>22,815,605</u>	<u>-</u>
Fund balances end of year	<u>\$ 15,456,835</u>	<u>\$ 15,456,835</u>	<u>\$ 26,471,887</u>	<u>\$ 11,015,052</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2005**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 41,364	\$ 351,675
Restricted cash and cash equivalents	2,447	-
Investments	915,307	8,314,567
Accounts receivable - net	71,119	-
Taxes receivable	101,862	-
Interest receivable	7,987	70,007
Special assessments receivable	11,601	-
Due from other governments	9,981	-
Due from other funds	18,626	19,932
Prepaid items	-	110,620
Other current assets	3,797	65,409
Total current assets	1,184,091	8,932,210
Noncurrent assets:		
Restricted assets		
Cash and cash equivalents	3,147	-
Investments	174,115	-
Taxes receivable	45,733	-
Interest receivable	841	-
Total restricted assets	223,836	-
Capital assets:		
Land	203,334	-
Construction in progress	19,537	-
Buildings	98,815	-
Improvements other than buildings	7,633,036	-
Equipment	261,646	40,548
Total capital assets	8,216,368	40,548
Accumulated depreciation	(2,814,734)	(27,594)
Net capital assets	5,401,634	12,954
Other non-current assets	5,619	-
Total assets	\$ 6,815,180	\$ 8,945,164

The accompanying notes are an integral part of this statement

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 30,909	\$ 95,627
Due to other governments	-	939,321
Due to other funds	59,846	10,000
Accrued liabilities	6,649	7,388
Refundable customer deposits	36,941	-
Accrued interest payable	9,591	-
Advances from other funds	2,460	-
Compensated absences	3,301	8,017
Bonds payable	48,822	-
Claims payable	-	1,345,684
Total current liabilities	<u>198,519</u>	<u>2,406,037</u>
Noncurrent long-term liabilities:		
Advances from other funds	6,176	-
Bonds payable	410,292	-
Claims payable	-	1,296,936
Total noncurrent liabilities	<u>416,468</u>	<u>1,296,936</u>
Total liabilities	<u>614,987</u>	<u>3,702,973</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,942,520	4,831
Restricted for:		
Debt service	177,304	-
Unrestricted	<u>1,080,369</u>	<u>5,237,360</u>
Total net assets	6,200,193	<u>\$ 5,242,191</u>
Reconciliation to government-wide statement of net assets:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(17,911)</u>	
Net assets of business-type activities	<u>\$ 6,182,282</u>	



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 517,962	\$ 7,258,610
Miscellaneous revenues	14,166	65
Total operating revenues	532,128	7,258,675
OPERATING EXPENSES		
Personal services	171,318	170,913
Employee benefits	53,524	45,502
Supplies	38,950	32,798
Contractual services	229,229	637,776
Depreciation	215,245	3,477
Insurance premiums	-	1,679,485
Claims	-	5,096,160
Total operating expenses	708,266	7,666,111
Operating income (loss)	(176,138)	(407,436)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	148,982	-
Investment earnings	26,330	191,254
Interest expense	(31,934)	-
Miscellaneous expense	(702)	-
Miscellaneous revenue	14,014	-
Total nonoperating revenues (expenses)	156,690	191,254
Income (loss) before contributions and transfers	(19,448)	(216,182)
Transfers in	-	13,520
Change in net assets	(19,448)	(202,662)
Total net assets - beginning as restated	6,219,641	5,444,853
Total net assets - ending	\$ 6,200,193	\$ 5,242,191
Reconciliation to government-wide statements of activities:		
Change in net assets - proprietary funds	\$ (19,448)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(2,477)	
Change in net assets - business-type activities	\$ (21,925)	

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 537,907	\$ 5,391,027
Receipts from interfund users	-	2,313,007
Payments to suppliers for goods and services	(235,030)	(8,254,485)
Payments to employees for services and benefits	(225,110)	(226,870)
Payments to interfund provider of services	(58,137)	-
Other operating revenues	7,200	-
Net cash provided by (used for) operating activities	<u>26,830</u>	<u>(777,321)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	136,969	-
Transfers in from other funds	9,262	13,520
Member self-insured health claims residual	-	250,896
Net cash provided by (used for) noncapital financing activities	<u>146,231</u>	<u>264,416</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(54,327)	(9,026)
Principal paid on debt	(59,288)	-
Interest and charges paid on debt	(32,255)	-
Principal received on special assessment levy	3,740	-
Interest received on special assessment levy	922	-
Net cash provided by (used for) capital and related financing activities	<u>(141,208)</u>	<u>(9,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(1,263,472)	(11,208,117)
Proceeds from sales and maturities of investments	1,182,261	11,309,054
Interest received on investments	34,243	254,132
Net cash provided by (used for) investing activities	<u>(46,968)</u>	<u>355,069</u>
Net increase (decrease) in cash and cash equivalents	(15,115)	(166,862)
Cash and cash equivalents at beginning of year	<u>62,073</u>	<u>518,537</u>
Cash and cash equivalents at end of year	<u>\$ 46,958</u>	<u>\$ 351,675</u>
Classified as:		
Current assets	\$ 41,364	\$ 351,675
Restricted assets	5,594	-
Totals	<u>\$ 46,958</u>	<u>\$ 351,675</u>

The accompanying notes are an integral part of this statement.

**Reconciliation of operating income to
net cash provided by (used for)
operating activities:**

Operating income (loss)	\$ (176,138)	\$ (407,436)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	215,245	3,477
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	(10,880)
Decrease (increase) in due from other funds	1,097	(19,932)
Decrease (increase) in other receivables	-	(35,302)
Decrease (increase) in other assets	(471)	-
Decrease (increase) in accounts receivable	(9,016)	-
Increase (decrease) in accounts payable	(354)	50,516
Increase (decrease) in accrued liabilities	223	(369,461)
Increase (decrease) in due to other funds	(4,527)	10,000
Increase (decrease) in compensated absences payable	646	1,697
Increase (decrease) in refundable customer deposits	125	-
Total adjustments	<u>202,968</u>	<u>(369,885)</u>
Net cash provided by (used for) operating activities	<u>\$ 26,830</u>	<u>\$ (777,321)</u>
Non cash investing, capital, and financing activities:		
Net decrease in fair value of investments	<u>\$ (16,896)</u>	<u>\$ (128,951)</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2005**

ASSETS	Agency Funds
Cash	\$ 16,309
Investments	380,602
Taxes receivable	1,330,856
Interest receivable	3,444
Other receivable	<u>103,595</u>
Total assets	<u>\$ 1,834,806</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 1,834,806</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2005**

ASSETS	Calcasieu Parish Public Trust Authority	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District 4 of Ward 3
Cash and cash equivalents	\$ 1,507,742	\$ 556,129	\$ 2,135,124	\$ 508,030
Investments	31,378,892	-	-	5,708,966
Receivables - net	-	-	-	-
Taxes	-	-	4,627,211	2,074,571
Accounts	-	9,484,893	-	-
Other	-	928,324	294,500	47,697
Accrued interest receivable	146,097	69,490	-	-
Due from other governments	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	169,616	-	-
Loans receivable	1,758,194	-	-	-
Inventory	-	1,232,602	15,773	-
Deferred bond issuance costs	616,154	-	-	-
Restricted assets:	-	-	-	-
Cash and cash equivalents	-	146,263	-	-
Investments	-	5,856,646	-	-
Receivables - net	-	-	-	-
Capital assets:	-	-	-	-
Non-depreciable	-	2,142,363	21,465,811	304,016
Depreciable, net	-	22,524,639	16,527,380	13,005,449
Other assets	13,205	438,485	-	-
Total assets	\$ 35,420,284	\$ 43,549,450	\$ 45,065,799	\$ 21,648,729
LIABILITIES				
Accounts payable and accruals	\$ 221,031	\$ 4,072,684	\$ 699,493	\$ 49,483
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Current portion of long-term liabilities:	-	-	-	-
Compensated absences	-	1,099,897	-	-
Capital lease obligations	-	522,985	-	-
Liabilities from restricted assets	-	-	-	-
Tax anticipation note	-	-	-	-
Bonds payable	1,183,898	668,000	960,000	-
Noncurrent portion of long-term liabilities:	-	-	-	-
Capital lease obligations	-	976,390	-	-
Bonds payable	29,619,087	4,322,000	8,045,000	-
Total liabilities	\$ 31,024,016	\$ 11,661,956	\$ 9,704,493	\$ 49,483
NET ASSETS				
Invested in capital assets, net of related debt	-	18,161,698	28,988,191	13,309,465
Restricted for:	-	-	-	-
Capital projects	-	-	-	-
Debt service	2,142,165	-	1,211,824	-
Other purposes	-	-	15,773	-
Unrestricted	2,254,103	13,725,796	5,145,518	8,289,781
Total net assets	\$ 4,396,268	\$ 31,887,494	\$ 35,361,306	\$ 21,599,246

The accompanying notes are an integral part of this statement

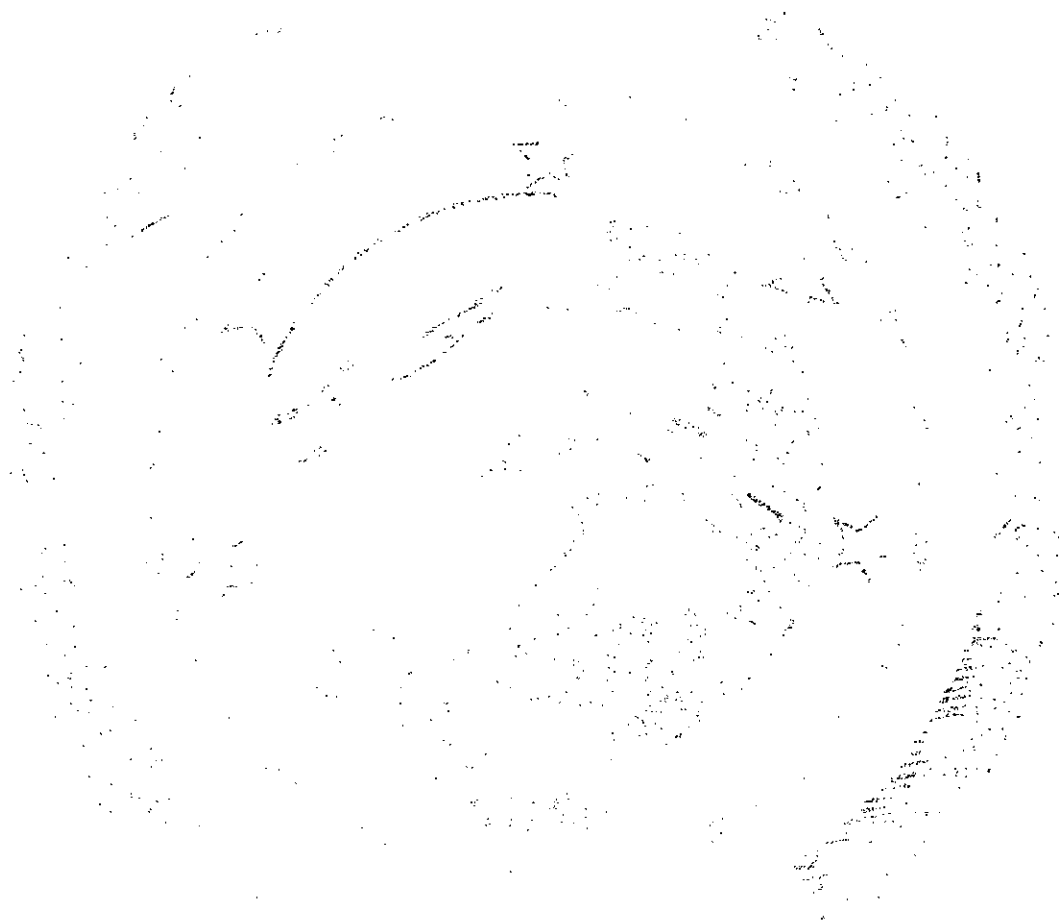
Calcasieu Parish Public Library	Nonmajor Component Units	Total Component Units
\$ 177,400	\$ 11,380,782	\$ 16,265,207
3,142,080	20,354,349	60,584,287
6,311,971	13,021,573	26,035,326
-	778,674	10,263,567
433,716	3,480,366	5,184,603
34,590	292,685	542,862
29,289	1,755,021	1,784,310
-	240,338	240,338
-	130,152	299,768
-	-	1,758,194
-	121,078	1,369,453
-	472,815	1,088,969
-	5,261,899	5,408,162
-	793,933	6,650,579
-	121,332	121,332
495,203	7,105,768	31,513,161
3,351,771	58,342,851	113,752,090
-	93,481	545,171
\$ 13,976,020	\$ 123,747,097	\$ 283,407,379
\$ 332,459	\$ 3,262,546	\$ 8,637,696
-	1,132,170	1,132,170
-	137,051	137,051
-	280,594	280,594
6,295,435	8,870,506	15,165,941
-	10,860	10,860
271,430	226,303	1,597,630
-	62,357	585,342
-	655,793	655,793
-	200,000	200,000
1,270,000	2,702,251	6,784,149
-	53,200	1,029,590
1,720,000	29,165,865	72,871,952
9,889,324	46,759,496	109,088,768
856,974	34,906,224	96,222,552
417,234	1,769,186	2,186,420
1,211,193	3,707,903	8,273,085
-	172,706	188,479
1,601,295	36,356,811	67,373,304
\$ 4,086,696	\$ 76,912,830	\$ 174,243,840

**CALCASTIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Calcasieu Parish Public Trust Authority</u>	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District 4 of Ward 3</u>
EXPENSES	\$ 1,820,933	\$ 48,733,316	\$ 4,146,561	\$ 2,149,864
PROGRAM REVENUES:				
Charges for services	1,806,263	46,457,559	1,540,747	-
Operating grants and contributions	-	177,258	-	-
Capital grants and contributions	-	-	-	74,089
Net program (expenses) revenues	<u>(14,670)</u>	<u>(2,098,499)</u>	<u>(2,605,814)</u>	<u>(2,075,775)</u>
GENERAL REVENUES:				
Property taxes	-	-	4,649,358	1,996,283
Grants and contributions not restricted to specific program	-	-	78,453	80,428
Investment earnings	-	226,723	132,684	186,825
Gain on sale of capital assets	-	-	-	-
Insurance recoveries	-	-	-	-
Miscellaneous revenue	-	718	18,129	40,641
Total general revenues	<u>-</u>	<u>227,441</u>	<u>4,878,624</u>	<u>2,304,177</u>
Change in net assets	(14,670)	(1,871,058)	2,272,810	228,402
Net assets beginning of year	<u>4,410,938</u>	<u>33,758,552</u>	<u>33,088,496</u>	<u>21,370,844</u>
Net assets end of year	<u>\$ 4,396,268</u>	<u>\$ 31,887,494</u>	<u>\$ 35,361,306</u>	<u>\$ 21,599,246</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Public Library	Nonmajor Component Units	Total Component Units
\$ 6,211,974	\$ 28,006,622	\$ 91,069,270
142,503	13,183,505	63,130,577
100,099	5,450,939	5,728,296
<u>44,403</u>	<u>3,164,595</u>	<u>3,283,087</u>
<u>(5,924,969)</u>	<u>(6,207,583)</u>	<u>(18,927,310)</u>
6,384,974	10,635,639	23,666,254
181,127	456,510	796,518
164,899	859,380	1,570,511
1,574	96,683	98,257
338,458	673,268	1,011,726
<u>18,003</u>	<u>353,949</u>	<u>431,440</u>
<u>7,089,035</u>	<u>13,075,429</u>	<u>27,574,706</u>
1,164,066	6,867,846	8,647,396
<u>2,922,630</u>	<u>70,044,984</u>	<u>165,596,444</u>
\$ 4,086,696	\$ 76,912,830	\$ 174,243,840



CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements for the
Year Ended December 31, 2005

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CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 2005

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Calcasieu Parish Police Jury (Parish) have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB issued Statement No. 34-*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This statement, which the Parish implemented in 2003, established new financial reporting requirements for state and local governments throughout the United States. As a result of the implementation of this statement, comparability with reports issued in prior years is affected.

A. Financial Reporting Entity

The Calcasieu Parish Police Jury (Parish) is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The financial entity consists of: (1) the primary government (all funds under the auspices of the Parish), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

As required by GASB Statement No. 14, *The Financial Reporting Entity*, a legally separate entity is considered to be a component unit of the Parish if at least one of the following criteria is met:

- The Parish appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the Parish.
- The entity is fiscally dependent on the Parish.
- The nature and significance of the relationship between the Parish and the entity are such that exclusion would cause the financial statements of the Parish to be misleading or incomplete.

Depending on the closeness of their relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported. Based on the previous criteria, the Parish has included the following component units in the financial reporting entity:

(1) Blended Component Units

GASB Statement 14 requires that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if the component unit's governing body is substantively the same as the governing body of the primary government or the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information are blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- Waterworks District No. 5 of Wards 3 and 8 *
- Sewer District No. 11 of Ward 3 *
- Sewer District No. 8 of Ward 4 *
- Fire Protection District 2 of Ward 3 *

(2) Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the Parish but who are either financially accountable to the Parish, or their relationship with the Parish is such that exclusion would cause the basic financial statements of the Parish to be misleading or incomplete. The Parish's discretely presented component units are presented below based on whether the Parish has classified the entity as a major or nonmajor component unit.

(a) Major discretely presented component units include the following:

Calcasieu Parish Public Trust Authority is an 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 Parish, as beneficiary of the public trust, appoints the trustees who may then be removed from office at the will of the Parish acting as the trust's beneficiary. As such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2005.

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. While the Parish does not appoint a voting majority for the governing board, the District is still financially accountable to the Parish as a result of its fiscal dependency. The District is fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2005.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds and community centers of the District and to provide administration, management, maintenance and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2005 information.

Gravity Drainage District No. 4 of Ward 3 is an entity established by the Parish and is authorized to construct, maintain and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2005 information.

Calcasieu Parish Library System * is an entity responsible for operating and maintaining the libraries located within the Parish. The Parish appoints five of the ten board members while the City of Lake Charles appoints the remaining five members. While the Parish does not appoint a voting majority, the Library Board is fiscally dependent on the Parish 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 the levy of taxes and debt issuance. The financial information presented for this entity is the calendar year 2005 information.

(b) Nonmajor discretely presented component units include the following:

Criminal Court Fund Related Activity encompasses several legally separate entities who are either financially accountable to the Parish as a result of fiscal dependency or whose operations are directly related to the activity presented in the Parish's Criminal Court Fund and omission of the activity for the legally separate entity would cause the Parish's financial statements to be misleading. Fiscal dependency exists in some cases when Louisiana statutes require the Parish to fund a portion of the operational activity that can be attributed to other separate legal entities, such is the case with the Parish's Criminal Court Fund. The financial information presented for these entities is for the calendar year 2005. These entities consist of:

- District Attorney of the Fourteenth Judicial District**
- 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 Judicial District Court Child Support Fund ***
- Civil Indigent Transcript Fund ***

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish and thus the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office as required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2005 information.

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners. As such, the Parish can impose its will on the District. In addition, the District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2005 information.

Other Special Districts comprise legally separate entities with a voting majority of the governing board members being appointed by the Parish and the Parish being able to impose its will on the Districts by removing the appointed members. These Districts are also fiscally dependent on the Parish due to the fact that the Districts must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for these entities is for the calendar year 2005, unless otherwise denoted. These districts consist of:

Fire Districts:

- * No. 1 of Ward 1
- * No. 1 of Ward 2
- * 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
- No. 1 of Ward 7
- * No. 2 of Ward 8

Gravity Drainage Districts:

- * No. 8 of Ward 1
- * No. 9 of Ward 2
- No. 5 of Ward 4
- * No. 6 of Wards 5 & 6
- * No. 2 of Ward 7
- * No. 7 of Ward 8

Recreation Districts:

- * No. 1 of Ward 3
- * No. 1 of Ward 4
- * No. 1 of Ward 8

Waterworks Districts:

No. 1 of Ward 1 (June 30, 2005)
No. 8 of Wards 3 & 8 (June 30, 2005)
No. 2 of Ward 4 (August 31, 2005)
No. 4 of Ward 4 (April 30, 2005)
No. 9 of Ward 4
No. 11 of Wards 4 & 7 (June 30, 2005)
No. 7 of Wards 6 & 4 (September 30, 2005)

Sewer Districts:

* No. 9 of Ward 1
* No. 12 of Ward 4
* No. 13 of Ward 4

Community Center and Playground Districts :

* No. 4 of Ward 1
* No. 7 of Ward 2
* No. 5 of Ward 5
* No. 1 of Ward 6
No. 3 of Ward 7

Other Districts:

Niblett's Bluff Park Commission
Airport Authority for Airport District No. 1
of Calcasieu Parish

(3) 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 Parish appoints the board members, the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them, therefore, the Parish is not considered financially accountable for them. During the current year, there were no transactions between the Parish and this organization.

(4) Other Component Unit Information

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (*) except for the Fourteenth Judicial District Court Child Support Fund, the Community Center and Playground District 4 of Ward 1, the Civil Indigent Transcript Fund and the Fourteenth Judicial District Court Indigent Transcript 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 Street, Lake Charles, Louisiana 70602.

B. Basis of Presentation

The financial section of the comprehensive annual financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements, required supplemental information other than the MD&A, and information on individual funds and discretely presented component units not specifically required by generally accepted accounting principles. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the **government-wide financial statements, fund financial statements, and notes to the basic financial statements.**

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide statements consist of a Statement of Net Assets and a Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are transactions between the governmental type funds and the enterprise funds. These government-wide statements are prepared using the economic resources measurement focus and accrual

basis of accounting, with revenues recognized in the period earned and expenses recognized in the accounting period in which the associated liability is incurred. The statements distinguish between the governmental and business-type activities of the primary government and between the total primary government and its component units by reporting each in separate columns.

Governmental Activities represent programs which normally are supported by taxes and intergovernmental revenues.

Business-type Activities are financed in whole or in part by fees charged to external parties for goods and services.

Fiduciary Activities whose resources are not available to finance the government's programs, are excluded from the government-wide statements.

The Statement of Net Assets reflects all capital (long-lived) assets, receivables and long-term obligations. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the Parish. Both the gross and net cost of each function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. Gross expenses, including depreciation, are reduced by related program revenues, operating and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or the business-type activity. The types of transactions included in program revenues are license, permits and fees. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

FUND FINANCIAL STATEMENTS:

The fund financial statements report the Parish as a collection of major and nonmajor funds presented on separate schedules by fund category - governmental, proprietary and fiduciary funds.

- The *governmental fund statements* include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered 60 days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this 60-day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, property tax, special assessments, grants, and donations. Although property taxes are considered both measurable and available in the calendar year of the tax levy, these taxes are used to finance the following year's budget. Therefore, the recognition of revenue is in the following year. The accounting for property taxes is discussed further in Note 3 to the financial statements. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the available criteria. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

- The *proprietary fund statements* include a balance sheet, a statement of revenues, expenses, and changes in fund net assets and a statement of cash flows. Each statement has one column for each of the major enterprise funds, one that combines all of the nonmajor enterprise funds and one column that reports all internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income, and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a statement of fiduciary assets and liabilities since the Parish only has agency funds. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement there is no corresponding measurement focus.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the above financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the financial report. This additional information is presented in the form of a single set of **notes to the financial statements**.

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Solid Waste Fund, Gaming Fund, and Road Capital Improvement Fund.

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

Public Works Operating Fund - This fund accounts for the maintaining of the Parish road system.

Solid Waste Fund - This fund accounts for the disbursement of solid waste collection. A ten-year sales tax was passed in 1992 that provided the funds for this service.

Gaming Fund - This fund accounts for all of the resources associated with riverboat gaming as well as taxable net slot machine proceeds.

Road Capital Improvement Fund - This fund account for all the capital improvements related to Parish roads. It is funded by sales taxes, property taxes, as well as state grants.

Proprietary Funds

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Parish has elected to follow GASB statements issued after November 30, 1989, rather than the Financial Accounting Standards Board statements, in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as their principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

Internal service funds reported by the Parish include the Self-Insured Workmen's Compensation Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund, and the Self-Insured Unemployment Insurance Fund. These funds account for the receipt of premiums and expenses for claims and administration costs for the Parish's various self-insured programs.

Fiduciary Funds

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has agency funds. Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. The provisions of GASB 34, paragraph 111 have been followed and as such neither the Parish's fiduciary fund nor component units with fiduciary funds are included in the government-wide financial statements.

C. Assets, Liabilities, and Net Assets, Equity, or Net Fund Balance

Cash, Cash Equivalents, and Investments

The Parish follows the practice of pooling cash and investments of all funds. For financial statement purposes, the Parish's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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 nonprofit corporation organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are reported at fair value except for LAMP investments which are stated at cost, which approximates market and is equal to the value of the pool shares. Fair value was determined by obtaining "quoted" year end market prices.

For further information regarding the Parish's cash and investment programs see Note 2 to the financial statements.

Restricted Assets

Certain debt service funds of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as restricted assets on the statement of net assets since the use of these funds are limited by applicable bond resolutions.

Inventories and Prepaid Items

For government-wide financial statements, inventory is valued at cost using the first-in, first-out basis. For the fund level financial statements, the primary government utilizes the purchase method of accounting for inventory whereby inventories are recognized as expenditures when they are purchased. In compliance with standards issued by the National Committee on Governmental Accounting (NCGA), significant amounts of inventory are reported as assets even if the purchase method of accounting for inventory is adopted.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Interfund Balances and Transfers

Activity between funds that are outstanding at the end of the fiscal year are referred to as either "due to or due from other funds" or "advances to or advances from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financials as "internal balances." All internal balances are eliminated in the total primary government column.

Accounts Receivable

Accounts receivable are reported net of an allowance for uncollectibles in business-type activities. Accounts receivable are recorded for the enterprise funds of the Parish, which consist of water and sewer fees.

Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalization thresholds are defined by the Parish as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years,
- All land acquisition is capitalized,
- Land improvements purchased with a minimal value of \$25,000,
- Buildings and building improvements that extend the useful life of a building with a value of \$50,000, and
- Infrastructures with a value of \$250,000, except the initial capitalization of general infrastructure assets in 2003 which included all infrastructure assets identified.

All assets which are purchased or constructed, are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of the donation. Major outlays for capital assets and improvements are capitalized at the completion of the applicable construction project. At that point, the project costs are moved out of construction in progress and capitalized.

The Parish has elected to adopt the modified approach for valuing its infrastructure of road systems. As such, the infrastructure of road systems of the Parish is not depreciated. The Parish has an asset management system in place and has made a commitment to preserve these infrastructure assets at or above the condition levels set by the Parish. See Road Infrastructure Condition Assessment and Maintenance Data section of required supplementary information after the notes to the financial statements for more information.

Depreciation on all capital assets, excluding land and certain infrastructure, is calculated on the straight-line method over the following estimated useful lives:

<u>Type of Capital Assets</u>	<u>Number of Years</u>
Buildings and improvements	20-40
Bridges	30-80
Land improvements	20
Specialized equipment	10-20
Communication equipment	5-15
Furniture	5-15
Machinery and equipment	5-10
Automobiles	5-10

In the governmental fund financial statements, the costs associated with the acquisition or construction of capital assets are shown as expenditures. Capital assets are not shown on the governmental fund balance sheets. In the proprietary fund financial statements, the costs associated with the acquisition or construction of capital assets are recorded as increases in capital assets.

Long-Term Debt

In the government-wide statement of net assets and in the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, issuance costs, and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial period. The face amount of the debt issue is reported as "other financing sources." Premiums received on debt issuances are reported as "other financing sources" and discounts on debt are reported as "other financing uses." Issuance costs are reported as expenditures.

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year. Any remaining vacation is converted to sick leave.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited. Upon retirement, the number of hours of unused vacation and sick leave, are converted to years or fractions of years and added to the number of years of service earned by the retiree. Unused annual and sick leave are applied to the number of years of service only for computing the rate of pay due to the retiree and do not count toward the number of years necessary for retirement.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime pay up to 240 hours. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts.

Reserves and Designations of Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets are segregated into three categories on the government-wide statement of net assets: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Net assets are restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments. Internally imposed designations of resources are not presented as restricted assets. The Parish's policy with respect to when restricted resources are utilized for expenses is that restricted resources are used only after the unrestricted resources are depleted.

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation, which reconciles the governmental fund financial statements to the government-wide statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic resources measurement focus and full accrual basis of accounting. Major items included in the reconciliation are amounts related to capital assets, inventories, accrued interest, long-term debt or liabilities, assets and liabilities of internal service funds, and deferred revenue.

NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and cash equivalents include bank accounts and short-term investments. (See also Note 1(C) for additional cash disclosure information.)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure the Parish's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Parish. The Parish's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank.

The following chart represents bank balances for the primary government and its component units as of December 31, 2005. Deposits are listed in terms of whether they are exposed to custodial credit risk.

	<u>Bank Balances</u>			
	<u>Uninsured and Uncollateralized</u>	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<i>Primary Government:</i>				
Cash & Cash Equivalents	\$ <u> —</u>	\$ <u> —</u>	\$ <u>9,200,565</u>	\$ <u>6,792,253</u>
<i>Component Units:</i>				
Cash & Cash Equivalents	\$ <u> —</u>	\$ <u>14,600,217</u>	\$ <u>22,048,061</u>	\$ <u>21,092,118</u>

The carrying amount of deposits does not include cash on hand of \$2,670 for the primary government, and \$3,290 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.

B. Investments

Investments are stated at fair value. See also Note 1(C) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state 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 nonprofit 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. It is the Parish's opinion that since these securities are governmental agencies, credit risk is not a factor.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. Investments are exposed to custodial credit risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Parish.

The following chart presents the investment position of the Parish as of December 31, 2005. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

	Uninsured, Unregistered and Held by the Counterparty	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<i>Primary Government:</i>				
U. S. Agency Obligations	\$ —	\$ —	\$ 167,308,692	\$ 167,308,692
<u>Investments Not Categorized:</u>				
LAMP	—	—	2,857,892	2,857,892
Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 170,166,584</u>	<u>\$ 170,166,584</u>
 <i>Component Units:</i>				
U. S. Government Obligations	\$ 3,079,649	\$ 955,701	\$ 4,035,350	\$ 4,026,439
U.S. Agency Obligations	9,628	417,050	25,463,512	25,459,408
Mortgage-Backed Securities	—	—	20,144,591	20,120,736
Certificates of Deposit	—	4,487,016	4,930,093	4,930,093
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	9,861,549	9,861,549
LAMP	—	—	3,319,654	3,319,654
Fed. US Treasury Cash Reserve Fund	—	—	58,078	58,078
Total	<u>\$ 3,089,277</u>	<u>\$ 5,859,767</u>	<u>\$ 67,812,827</u>	<u>\$ 67,775,957</u>

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. The Police Jury's current investments with maturities longer than four years contain these "step up" provisions.

Investments, classified by maturity dates, at December 31, 2005 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6 + Years Before Maturity</u>
Primary Government:				
U. S. Agency Obligations	\$ 167,308,692	\$ 46,410,079	\$ 92,418,977	\$ 28,479,636
LAMP	<u>2,857,892</u>	<u>2,857,892</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 170,166,584</u>	<u>\$ 49,267,971</u>	<u>\$ 92,418,977</u>	<u>\$ 28,479,636</u>
Component Units:				
U. S. Government Obligations	\$ 4,026,439	\$ 1,533,929	\$ 2,492,510	\$ —
U.S. Agency Obligations	25,459,408	7,457,516	14,461,631	3,540,261
Mortgage-Backed Securities	20,120,736	208,793	166,801	19,102,472
Certificates of Deposit	4,930,093	4,930,093	—	—
Investment Agreements	9,861,549	9,861,549	—	—
LAMP	3,319,654	3,319,654	—	—
Fed. US Treasury Cash Reserve Fund	<u>58,078</u>	<u>58,078</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 67,775,957</u>	<u>\$ 27,369,612</u>	<u>\$ 17,120,942</u>	<u>\$ 22,642,733</u>

C. Reconciliation of Cash, Cash Equivalents and Investments to Financial Statements

In order to accurately compare the cash and investments shown on the accompanying financial statements with the carrying value of deposits and investments on the schedule above, the following reconciliation is provided:

	<u>Primary Government</u>	<u>Component Units</u>
Carrying Values per Note 2:		
Deposits	\$ 6,792,253	\$ 21,092,118
Cash on Hand	2,670	3,290
Investments	167,308,692	64,493,173
Louisiana Asset Management Pool	<u>2,857,892</u>	<u>3,319,654</u>
Total	<u>\$176,961,507</u>	<u>\$ 88,908,235</u>
Per Statement of Net Assets:		
Cash and Cash Equivalents	\$ 9,630,914	\$ 16,265,207
Investments	166,710,567	60,584,287
Restricted Cash and Cash	5,594	5,408,162
Restricted Investments	217,521	6,650,579
Per Fiduciary Funds:		
Cash and Cash Equivalents	16,309	—
Investments	<u>380,602</u>	<u>—</u>
Total	<u>\$176,961,507</u>	<u>\$ 88,908,235</u>

NOTE 3: PROPERTY TAXES

The 1974 Louisiana Constitution (Article 7 Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2004 was the last reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

Due to Hurricane Rita, the property tax calendar was altered slightly. However for various reasons, the Parish has recorded the property tax revenue consistent with the property tax calendar for prior years which is as follows:

Levy date: October 2005
Billing date: November 2005
Due date: December 31, 2005
Lien date: February 2006
Collection dates: December 2005 to February 2006

The 2005 tax levy is used to finance the 2006 budget for the Parish. Governmental accounting standards state that the property tax receivable is recorded at the tax levy date. Property tax revenue is only recognized when the funds are both measurable and available and intended to finance the budget of a particular period. Since the budget period is not until 2006, the receivable and any collections made on the 2005 levy prior to the end of the year are reflected as unearned/deferred revenue. As such, both the government-wide and the governmental fund level financial statement presentations reflect that the Parish's 2005 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred revenue. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

NOTE 4: RECEIVABLES AND PAYABLES

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedules provide additional detail information concerning receivable and payable balances by category type.

Receivables net of allowance for doubtful accounts at December 31, 2005 consist of the following:

RECEIVABLES

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 21,511,710	\$ 147,595	\$21,659,305
Sales Taxes	2,693,163	—	2,693,163
Franchise Taxes	221,122	—	221,122
Special Assessments	44,602	11,601	56,203
Accounts	—	71,119	71,119
Interest	1,373,146	8,828	1,381,974
Loan Receivable	242,756	—	242,756
Insurance Receivable	2,738,564	3,212	2,741,776
Other Receivables ++	<u>1,365,993</u>	<u>585</u>	<u>1,366,578</u>
Total Receivables	<u>\$ 30,191,056</u>	<u>\$ 242,940</u>	<u>\$30,433,996</u>
Amounts Not Expected to be Collected Within One Year **	<u>\$ 232,802</u>	<u>\$ 9,192</u>	<u>\$ 241,994</u>
Allowance for Doubtful Accounts Included Above	<u>\$ 1,219,126</u>	<u>\$ 31,613</u>	<u>\$ 1,250,739</u>

** Includes delinquent special assessments receivable in the amount of \$87,895 for the primary government governmental activities and \$3,795 for the primary government business-type activities.

++ Includes gaming revenue receivable of \$1,281,138.

PAYABLES

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 5,019,526	\$ 30,909	\$ 5,050,435
Accrued Liabilities	746,407	6,649	753,056
Accrued Interest Payable	2,352	9,591	11,943
Retainage Payable	<u>734,352</u>	<u>—</u>	<u>734,352</u>
Accounts Payable and Other Current Liabilities	<u>\$ 6,502,637</u>	<u>\$ 47,149</u>	<u>\$ 6,549,786</u>

NOTE 5: UNEARNED/DEFERRED REVENUE

Unearned/deferred revenue consists of the following amounts:

<u>Primary Government:</u>	<u>Unearned Revenue</u>	<u>Deferred Revenue</u>
Property tax revenue *	\$ —	\$ 21,442,172
Federal grants	<u>18,079</u>	<u>—</u>
Total	<u>\$ 18,079</u>	<u>\$ 21,442,172</u>
 <u>Component Units:</u>		
Property tax revenue *	\$ —	\$ 15,165,941
Federal grants	152,382	—
Miscellaneous revenue	<u>128,212</u>	<u>—</u>
Total	<u>\$ 280,594</u>	<u>\$ 15,165,941</u>

*See Note 3 for further information regarding property tax revenue.

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2005 consist of the following:

	<u>Primary Government</u>	
	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$ 155,601	\$ 19,932
Public Works Operating	155,164	993
Nonmajor Funds	<u>132,434</u>	<u>390,986</u>
Total Governmental Funds	\$ 443,199	\$ 411,911
Proprietary Funds:		
Nonmajor Funds	\$ 18,626	\$ 59,846
Internal Service Funds	<u>19,932</u>	<u>10,000</u>
Total Proprietary Funds	<u>\$ 38,558</u>	<u>\$ 69,846</u>
Grand Total	<u>\$ 481,757</u>	<u>\$ 481,757</u>

These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.

B. Advances To/From Other Funds at December 31, 2005 consist of the following:

	<u>Primary Government</u>	
	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Funds:		
General Fund	\$ 85,279	\$ —
Nonmajor Funds	<u>—</u>	<u>76,643</u>
Total Governmental Funds	\$ 85,279	\$ 76,643
Proprietary Funds:		
Nonmajor Funds	<u>—</u>	<u>8,636</u>
Grand Total	<u>\$ 85,279</u>	<u>\$ 85,279</u>
Amounts Not Expected to be Remitted Within 1 Year	<u>\$ 76,143</u>	

The following is a description of the purpose of these advances:

General Fund

Because of delinquent payments from the taxpayer, it was necessary for the General Fund to lend the Paving Assessment Fund an advance. The balance at December 31, 2005 was \$76,643.

Waterworks District 5 of Ward 3 & 8 extended waterlines in 1997 using Special Assessments. Because these payments will come in over a ten-year period, the General Fund loaned the capital in advance. The balance of the loan at December 31, 2005 was \$8,636.

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

<u>Primary Government</u>	<u>Component Unit</u>	
<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
General Fund	Fire Protection District 1 of 1	\$ 1,500
General Fund	Coroner	43,251
General Fund	Sewer District 13 of 4	2,300
Coliseum Capital Fund	Airport Authority	<u>90,000</u>
	Due From Component Units	<u>\$137,051</u>
<u>Payable Entity</u>	<u>Receivable Entity</u>	<u>Amount</u>
Criminal Court Fund	District Attorney	\$217,404
General Fund	Fire Protection District 2 of 4	11,364
Riverboat Fund	Gravity Drainage District 9 of 2	<u>11,570</u>
	Due To Component Units	<u>\$240,338</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2005, is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers</u>
Governmental Funds:		
General Fund	\$ 969,032	\$ 2,337,849
Public Works Operating	1,790,721	1,175,000
Road Capital Improvement Fund	522,547	2,006,874
Gaming Fund	—	3,164,395
Solid Waste Fund	—	53,847
Nonmajor Funds	<u>7,132,139</u>	<u>—</u>
Total Governmental Funds	<u>\$ 10,414,439</u>	<u>\$ 10,427,959</u>
Proprietary Funds:		
Nonmajor Enterprise Funds	\$ —	\$ —
Internal Service Funds	<u>13,520</u>	<u>—</u>
Total Proprietary Funds	<u>13,520</u>	<u>—</u>
Grand Total	<u>\$ 10,427,959</u>	<u>\$ 10,427,959</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$2,337,849 to other funds to subsidize operations of the following funds:

Governmental Funds:

\$ 300,000	Parks Fund
\$ 300,000	Animal Control
\$ 350,000	Planning Fund
\$ 200,000	Information Systems Fund
\$ 134,916	Calcasieu Emergency Response Training Center
\$ 9,182	Postal Unit
\$ 530,231	Agriculture Center Capital Improvements
\$ 500,000	Courthouse Complex

Internal Service Funds:

\$ 13,520	Self-Insured Health Insurance Fund
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Public Works Operating Fund made transfers in the amount of \$1,175,000 to the following funds for capital projects:

Governmental Funds:

\$ 1,000,000	Public Works Capital Fund
\$ 165,000	Information Systems
\$ 10,000	Planning Fund

Road Capital Improvement Fund made transfers of \$2,006,874 to the following funds to subsidize operations:

Governmental Funds:

\$1,690,207	Public Works Operating Fund
\$ 66,667	Enterprise Zone Fund
\$ 250,000	Transit Fund

Gaming Fund made transfers in the amount of \$3,164,395 to the following funds for the purpose of grants for capital items:

Governmental Funds:

\$ 3,919	Office of Juvenile Justice
\$ 57,453	Calcasieu Emergency Response Training Center
\$ 500,000	Parks Capital Improvement Fund
\$ 39,534	Animal Control Fund
\$ 438,994	Public Works Capital Fund
\$ 34,245	Transit Program
\$1,136,218	Courthouse Complex
\$ 954,032	General Fund (to subsidize operations)

Solid Waste Fund made transfers in the amount of \$53,847 to the following funds for the purpose of grants for operating and capital items:

Governmental Funds:

\$ 33,847	Public Works Operating Fund
\$ 20,000	Planning

Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$1,526,476 which when combined with \$163,518 in other transfers agrees with the \$1,689,994 of transfers out for nonmajor funds.

Health Unit Fund made transfers of \$920,923 to the following funds to subsidize operations:

Governmental Funds:

\$ 450,000	Animal Control Fund
\$ 245,923	Mosquito Control Fund
\$ 150,000	Planning Fund
\$ 50,000	Office of Community Services Transit Fund
\$ 25,000	Food for Families Fund

Administrative Fund made transfers of \$522,000 to the following funds to subsidize operations:

Governmental Funds:

\$ 212,000	Planning Fund
\$ 270,000	Information Systems
\$ 40,000	Office of Federal Programs Fund

Parish Road and Drainage Trust Fund transferred \$83,553 to the Road Capital Improvement Fund for the purpose of subsidizing operations.

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 10,786,576	\$ 2,486	\$ —	\$ 10,789,062
Construction in Progress ++	2,760,102	7,180,253	(2,957,419)	6,982,936
Roads **	<u>349,617,996</u>	<u>2,042,064</u>	<u>—</u>	<u>351,660,060</u>
Total Capital Assets Not Being Depreciated	\$363,164,674	\$ 9,224,803	\$ (2,957,419)	\$369,432,058
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 69,049,163	\$ 2,957,418	\$ (1,276,143)	\$ 70,730,438
Machinery and Equipment	18,236,059	1,854,904	(642,786)	19,448,177
Bridges	<u>9,213,783</u>	<u>—</u>	<u>—</u>	<u>9,213,783</u>
Total Capital Assets Being Depreciated	\$ 96,499,005	\$ 4,812,322	\$ (1,918,929)	\$ 99,392,398
Less Accumulated Depreciation:				
Buildings and Improvements	\$(25,358,445)	\$(1,741,768)	\$ 832,996	\$(26,267,217)
Machinery and Equipment	(11,491,887)	(1,497,695)	581,861	(12,407,721)
Bridges	<u>(1,887,598)</u>	<u>(209,075)</u>	<u>—</u>	<u>(2,096,673)</u>
Total Accumulated Depreciation	<u>\$(38,737,930)</u>	<u>\$(3,448,538)</u>	<u>\$ 1,414,857</u>	<u>\$(40,771,611)</u>
Total Capital Assets Depreciated, Net	<u>\$ 57,761,075</u>	<u>\$ 1,363,784</u>	<u>\$ (504,072)</u>	<u>\$ 58,620,787</u>
Total Governmental Activities Capital Assets, Net	<u>\$420,925,749</u>	<u>\$10,588,587</u>	<u>\$ (3,461,491)</u>	<u>\$428,052,845</u>

++ Construction in progress beginning balance was restated from \$2,700,262 to \$2,760,102 to correctly reflect the December 31, 2004 balance. \$59,840 was inadvertently omitted from the beginning balance.

**The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1(C) for further information. The beginning balance of \$349,460,779 was increased by \$157,217 to properly reflect a road that was previously unreported. The restated beginning balance is now \$349,617,996.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 203,334	\$ —	\$ —	\$ 203,334
Construction in Progress	<u>—</u>	<u>19,537</u>	<u>—</u>	<u>19,537</u>
Total Capital Assets Not Being Depreciated	\$ 203,334	\$ 19,537	\$ —	\$ 222,871
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 96,291	\$ 2,524	\$ —	\$ 98,815
Improvements Other Than Buildings	7,626,537	6,499	—	7,633,036
Machinery and Equipment	<u>240,354</u>	<u>33,286</u>	<u>(11,994)</u>	<u>261,646</u>
Total Capital Assets Being Depreciated	\$ 7,963,182	\$ 42,309	\$ (11,994)	\$ 7,993,497
Less Accumulated Depreciation:				
Buildings and Improvements	\$ (66,234)	\$ (1,731)	\$ —	\$ (67,965)
Improvements Other Than Buildings	(2,340,822)	(189,149)	—	(2,529,971)
Machinery and Equipment	<u>(204,427)</u>	<u>(24,365)</u>	<u>11,994</u>	<u>(216,798)</u>
Total Accumulated Depreciation	<u>\$ (2,611,483)</u>	<u>\$ (215,245)</u>	<u>\$ 11,994</u>	<u>\$ (2,814,734)</u>
Total Capital Assets Depreciated, Net	<u>\$ 5,351,699</u>	<u>\$ (172,936)</u>	<u>\$ —</u>	<u>\$ 5,178,763</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 5,555,033</u>	<u>\$ (153,399)</u>	<u>\$ —</u>	<u>\$ 5,401,634</u>

Depreciation expense was charged to the various functions as follows:

Governmental Activities:

General Government	\$ 724,894
Public Safety	768,521
Public Works	1,067,883
Health and Welfare	461,383
Culture and Recreation	389,895
Economic Development	<u>35,962</u>

Total Governmental Activities
Depreciation Expense \$ 3,448,538

Business-Type Activities:

Water	\$ 96,449
Sewer	<u>118,796</u>

Total Business-Type Activities
Depreciation Expense \$ 215,245

B. Component Units:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 27,224,965	\$ 121,281	\$ (20,877)	\$ 27,325,369
Construction in Progress	<u>14,541,984</u>	<u>5,519,907</u>	<u>(15,874,099)</u>	<u>4,187,792</u>
Total Capital Assets Not Being Depreciated	\$ 41,766,949	\$ 5,641,188	\$15,894,976)	\$ 31,513,161
Capital Assets Being Depreciated:				
Buildings and Improvements	\$ 63,761,769	\$13,829,571	\$ (2,475,259)	\$ 75,116,081
Improvements other than Buildings	55,310,887	2,749,999	(535,106)	57,525,780
Infrastructure	21,396,488	667,448	—	22,063,936
Machinery and Equipment	<u>49,494,503</u>	<u>4,949,405</u>	<u>(2,554,522)</u>	<u>51,889,386</u>
Total Capital Assets Being Depreciated	\$189,963,647	\$22,196,423	\$ (5,564,887)	\$206,595,183
Less Accumulated Depreciation	<u>(89,289,596)</u>	<u>(7,695,009)</u>	<u>4,141,512</u>	<u>(92,843,093)</u>
Total Capital Assets Depreciated, Net	<u>\$100,674,051</u>	<u>\$14,501,414</u>	<u>\$ (1,423,375)</u>	<u>\$113,752,090</u>
Total Component Units Capital Assets, Net	<u>\$142,441,000</u>	<u>\$20,142,602</u>	<u>\$17,318,351)</u>	<u>\$145,265,251</u>

C. Impaired Assets:

On September 24, 2005, high winds and heavy rain from Hurricane Rita caused widespread property damage throughout Calcasieu Parish. As a result, numerous buildings sustained damage ranging from minimal damage to total loss of the structure. In accordance with Governmental Accounting Standards Board Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the Parish has recorded a receivable for insurance proceeds that are considered to be realizable. In addition, the buildings that were damaged were reviewed for further impairment testing. If the testing indicated that an impairment loss had occurred, then the impairment gain or loss was calculated and reported as direct program expense. The following buildings were considered impaired:

	<u>Program Classification</u>	<u>Impairment Gain or Loss</u>	<u>Carrying Value of Idle Assets</u>
Primary Government:			
Public Works Operating - Major Fund	Public Works	\$ 118,021	\$ 48,579
Parks - Nonmajor Governmental Fund	Culture & Recreation	\$ 2,397	N/A
Coliseum Capital - Nonmajor Governmental Fund	Culture & Recreation	\$ 322,128	\$ —
Fire Protection 2 of 3 - Nonmajor Gov. Fund	Public Safety	\$ 3,244	N/A
Component Units:			
Library	Culture & Recreation	\$ 95,131	\$ —

Insurance Proceeds for non-impaired assets were estimated to be \$1,779,783 and were posted to the general revenue section of governmental activities on the Statement of Activities.

NOTE 9: LEASES

A. Operating Leases

Primary Government

In December 2003, the Police Jury authorized the renewal of an exclusive lease to McNeese State University for the use of the Burton Memorial Coliseum and grounds (cost including improvements \$7,924,843; accumulated depreciation \$6,480,278). 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 generated from the property taxes. The term of the renewed lease runs through December 31, 2008 with an additional five year term upon mutual consent of both parties.

The Parish leased to the Niblett's Bluff Park Commission 35 acres, known as Niblett's Bluff Park, for a 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.

B. Capital Leases

Component Units

In September 2000, the Parish Library entered into a lease purchase agreement with the Calcasieu Parish School Board for purchase of land whereby the School Board would pay \$8,200 per year beginning in 2001 for five years to the Library, for a total of \$41,000. There was no imputed interest on this sale.

The West Calcasieu Cameron Hospital, a major component unit, entered into several lease agreements for financing the acquisition of medical equipment. The capitalized costs on these leases were \$3,004,767 while the accumulated depreciation on such leases was \$1,049,318 at December 31, 2005. Two other component units have entered into capital leases for the purchase of heavy equipment or computer equipment. The capitalized costs on these leases were \$494,457 while accumulated depreciation on these two leases was \$161,962.

The following is a schedule of the future minimum lease payments under these capital leases for the component units referred to above as well as the present value of the net minimum lease payments at December 31, 2005:

	West Cal- Cam Hospital	Other Component Units
Fiscal Year		
2006	\$ 565,647	\$ 68,527
2007	392,120	48,312
2008	361,665	9,600
2009	243,751	—
2010	<u>65,031</u>	<u>—</u>
Sub Total	1,628,214	126,439
Less Interest	<u>128,839</u>	<u>10,882</u>
Present Value of Minimum Lease Payments	<u>\$ 1,499,375</u>	<u>\$ 115,557</u>

Total capital leases by asset classes include the following:

Medical Equipment	\$ 3,004,767
Mobile Radio Meter System	160,425
Fire Fighting Equipment	<u>334,032</u>
Total	<u>\$ 3,499,224</u>

NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for 2005:

Primary Government

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due w/in One Year</u>
Governmental Activities:					
General Obligation Debt	\$ 170,000	\$ —	\$ (85,000)	\$ 85,000	\$ 85,000
Special Assessment Debt	80,861	—	(29,103)	51,758	16,925
Compensated Absences (+)	457,845	1,071,405	(1,058,307)	470,943	470,943
Claims/Judgements Payable (*)	<u>3,012,757</u>	<u>4,477,730</u>	<u>(4,862,867)</u>	<u>2,627,620</u>	<u>1,319,189</u>
Total Long Term Obligations for Governmental Activities	<u>\$3,721,463</u>	<u>\$5,549,135</u>	<u>\$(6,035,277)</u>	<u>\$3,235,321</u>	<u>\$1,892,057</u>

(+) This long-term liability will be liquidated in the various funds that report the related salary expenditure.

(*) This long-term liability is reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due w/in One Year</u>
Business - Type Activities:					
General Obligation Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-05)	\$ 66,034	\$ —	\$ (3,299)	\$ 62,735	\$ 3,328
Sewer District 11 of Ward 3					
Bond Issue (1988)	265,000	—	(30,000)	235,000	30,000
Revenue Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-01)	152,858	—	(7,364)	145,494	7,418
Bond Issue (91-03)	502	—	(502)	—	—
Bond Issue (91-07)	23,644	—	(7,759)	15,885	8,076
Compensated Absences	<u>2,654</u>	<u>13,009</u>	<u>(12,362)</u>	<u>3,301</u>	<u>3,301</u>
Total Long Term Obligations for Business - Type Activities	<u>\$ 510,692</u>	<u>\$ 13,009</u>	<u>\$(61,286)</u>	<u>\$ 462,415</u>	<u>\$ 52,123</u>

The following is a summary of the original issue amount of the outstanding bonds, as well as maturity dates and interest rates for these bonds as of December 31, 2005:

	<u>Amount of Original Issue</u>	<u>Original Issue Date</u>	<u>Range of Final Maturity Dates</u>	<u>Range of Interest Rates</u>
Governmental Activities:				
General Obligation Bonds				
Bond Issue	\$ 885,000	1993	2006	5.00%
Special Assessment Debt				
1998-07	\$ 89,543	1999	2009	5.00%
1999-11	\$ 79,705	2000	2007	5.25%
Business - Type Activities:				
Nonmajor Enterprise Fund:				
Revenue Bonds				
Bond Issue (91-01)	\$ 250,000	3/13/79	2020	5.00%
Bond Issue (91-03)	\$ 135,000	3/13/79	2005	5.00%
Bond Issue (91-07)	\$ 125,000	9/9/82	2007	5.00%
General Obligation Bonds				
Bond Issue (91-05)	\$ 110,000	3/13/79	2019	5.00%
Bond Issue (1988)	\$ 500,000	1/1/90	2012	7.40 - 7.60%

B. Other Required Disclosures:

1. General Obligation Bonds

Fire Protection District 2 of Ward 3, presented as a blended component unit, has one series of general obligation refunding bonds outstanding. These bonds were issued in 1993 and will mature in 2006.

2. Special Assessments

The Parish has two special assessment bond series outstanding at December 31, 2005. These bonds were issued to provide funds for the blacktopping of various parish roads. The Parish 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.

3. Revenue Bonds

The Revenue Bonds (91-01) and (91-03) were issued to defray a portion of the cost of constructing, installing and acquiring the Water System. This debt was secured by a lien on both the Water System itself and the income generated from the Water System. The Revenue Bonds (91-07) were issued to defray costs associated with extensions, additions and expansion of the existing Water System. The debt associated with the issuance of the 91-07 Revenue Bonds is secured by the income generated from the Water System. These three bond obligations require the establishment of: (1) a "Water System Revenue Bond and Interest Sinking Fund," (2) a "Water System Revenue Bond Reserve Fund," and (3) a "Depreciation and Contingency Fund." The first reserve fund, or "Sinking Fund," is dedicated for the payment of the annual principal and interest installments.

Monthly transfers of one-twelfth of the annual principal and interest requirement are to be made from the Revenue Fund to the Sinking Fund. The Revenue Fund has been established as the operating bank account for the District. Monthly transfers of five percent of the Sinking Fund transfer will be made from the Revenue Fund into the second reserve fund, or "Revenue Reserve Fund," until such time as the Reserve Fund has a balance sufficient to pay the highest annual debt service requirement. This fund will be utilized in the event that the Sinking Fund defaults on the annual debt service payment. The third reserve fund, or the Depreciation and Contingency Fund, will be used to pay the cost of any unusual or extraordinary maintenance, repairs, replacements and extensions that enhance the system's capacity or service level. A monthly transfer of \$185 is required for the Depreciation and Contingency Fund. The Depreciation and Contingency Fund will also be utilized in the event that there is a default in the debt service payments by the first two funds.

4. Segments of Enterprise Activity

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation. The bonds were also issued to defray the cost of new expansions of that water system. The water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET ASSETS

Assets:	
Current assets	\$ 1,039,336
Restricted assets	\$ 101,646
Capital assets	<u>\$ 1,355,682</u>
Total assets	<u>\$ 2,496,664</u>
Liabilities:	
Current liabilities	\$ 36,691
Due to other funds	\$ 17,497
Current liabilities payable from restricted assets	\$ 64,384
Noncurrent liabilities	<u>\$ 211,468</u>
Total liabilities	<u>\$ 330,040</u>
Net assets:	
Invested in capital assets, net of related debt	\$ 1,131,568
Restricted	\$ 56,084
Unrestricted	<u>\$ 978,972</u>
Total net assets	<u>\$ 2,166,624</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Charges for services	\$ 398,857
Miscellaneous revenues	\$ 14,166
Depreciation expense	\$ (96,449)
Other operating expenses	\$ (415,940)
Operating income (loss)	\$ (99,366)
Nonoperating revenues (expenses):	
Property taxes	\$ 103,606
Investment earnings	\$ 21,460
Interest expense	\$ (12,354)
Other revenues (expenses)	\$ 14,014
Change in net assets	\$ 27,360
Total net assets - January 1	\$ 2,139,264
Total net assets - December 31	\$ 2,166,624

CONDENSED STATEMENT OF CASH FLOWS

Net cash provided by (used for):	
Operating activities	\$ (19,732)
Noncapital financing activities	\$ 103,140
Capital and related financing activities	\$ (78,082)
Investing activities	\$ (19,335)
Net increase (decrease)	\$ (14,009)
Cash and cash equivalents, January 1	\$ 52,580
Cash and cash equivalents, December 31	\$ 38,571

5. Internal Service Funds

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities.

6. Component Units

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
General Obligation Bonds Payable	\$ 27,294,000	\$ 9,000,000	\$ (3,372,000)	\$32,922,000
Revenue Bonds Payable	42,844,587	12,035,782	(8,082,644)	46,797,725
Compensated Absences	1,455,445	751,406	(609,221)	1,597,630
Capital Lease Obligations	<u>2,433,709</u>	<u>282,625</u>	<u>(1,101,402)</u>	<u>1,614,932</u>
Total Liabilities	<u>\$ 74,027,741</u>	<u>\$ 22,069,813</u>	<u>\$13,165,267</u>	<u>\$82,932,287</u>

C. Debt Service Requirements
Primary government

Governmental Activities

Year	General Obligation Bonds			Special Assessment Debt		
	Principal	Interest	Total	Principal	Interest	Total
2006	\$ 85,000	\$ 2,125	\$ 87,125	\$ 16,925	\$ 2,628	\$ 19,553
2007	—	—	—	16,925	1,762	18,687
2008	—	—	—	8,954	895	9,849
2009	—	—	—	8,954	448	9,402
2010	—	—	—	—	—	—
Total	\$ 85,000	\$ 2,125	\$ 87,125	\$ 51,758	\$ 5,733	\$ 57,491

Business - Type Activities

Year	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2006	\$ 33,328	\$ 20,527	\$ 53,855	\$ 15,475	\$ 8,088	\$ 23,563
2007	38,495	18,140	56,635	15,599	7,294	22,893
2008	38,669	15,376	54,045	8,179	6,514	14,693
2009	43,853	12,602	56,455	8,588	6,105	14,693
2010	49,046	9,449	58,495	9,017	5,676	14,693
2011-15	73,472	12,553	86,025	52,316	21,149	73,465
2016-20	<u>20,872</u>	<u>2,493</u>	<u>23,365</u>	<u>52,205</u>	<u>6,695</u>	<u>58,900</u>
Total	\$ 297,735	\$ 91,140	\$ 388,875	\$ 161,379	\$ 61,521	\$ 222,900

Component Units

Year	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2006	\$4,288,000	\$1,432,831	\$5,720,831	\$2,496,149	\$2,050,828	\$4,546,977
2007	3,967,000	1,082,288	5,049,288	2,702,926	1,925,574	4,628,500
2008	3,289,000	915,049	4,204,049	2,739,744	1,795,613	4,535,357
2009	3,444,000	782,649	4,226,649	2,595,008	1,664,513	4,259,521
2010	3,619,000	650,455	4,269,455	2,388,118	1,547,468	3,935,586
2011-15	12,895,000	1,421,183	14,316,183	8,438,010	6,222,055	14,660,065
2016-20	1,420,000	179,565	1,599,565	6,192,074	4,616,891	10,808,965
2021-25	—	—	—	4,378,599	3,167,295	7,545,894
2026-30	—	—	—	3,646,400	2,130,359	5,776,759
2031-35	—	—	—	2,362,240	1,277,210	3,639,450
2036-40	—	—	—	<u>9,257,705</u>	<u>453,883</u>	<u>9,711,588</u>
Total	\$32,922,000	\$6,464,020	\$39,386,020	\$47,196,973	\$26,851,689	\$74,048,662

Revenue Bond Total Principal Payments	\$ 47,196,973
Discount and Deferred Loss	<u>(462,872)</u>
Revenue Bonds Outstanding	\$ 46,734,101

D. Legal Debt Margin

The Louisiana Constitution gives the Parish the power to incur debt and issue bonds for the following purposes: (1) road construction and maintenance, (2) sewerage construction and maintenance, (3) water district construction and maintenance, (4) drainage activity, (5) fire protection activity and (6) any other public improvement work as authorized by the legislature.

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$121,559,010. The only outstanding bonds of the primary government that are secured by ad valorem taxes of Calcasieu Parish relate to component units that are blended with the other funds of the primary government. While these component units are legally separate entities, the debt is presented here as a reference since the Police Jury currently serves as the governing board of these districts.

<u>Blended Component Units</u>	<u>Amount Outstanding</u>
Waterworks District 5 of Wards 3 & 8	\$ 62,735
Sewer District 11 of Ward 3	\$ 235,000
Fire Protection District 2 of Ward 3	\$ 85,000

NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability, and unemployment claims. An internal service fund was established to account for all claims, expenses, and administrative costs related to these self-insured risks. All funds of the Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 - *The Reporting Entity*. The Parish 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 payrolls, etc.).

Huey T. Littleton Claims Service, Inc. has been retained for claims administration and control services for the workmen's compensation fund. Benefit Management Services has been retained for administration and control services for the health/dental insurance fund. The Parish will administer the latter funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance, and general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2005 coverage. For claims covered by the self insurance commercial policies, the settlement amounts did not exceed insurance coverage, for any of the past three years, since the Parish 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 Parish until an individual claim reaches \$250,000 or total claims of \$1.25 million per year. The Parish received \$49,221 in 2005 for stop-loss coverage for the workmen's compensation fund. An additional receivable in the amount of \$37,154 was recorded for stop-loss coverages received in 2006 for reimbursement of claims paid prior to December 31, 2005 payments. The general liability fund purchases stop-loss

insurance for general liability, automobile and property insurance. All claims are paid by the Parish up to a maximum of \$250,000 per claim. In 2005, the Parish did not receive any funds for stop-loss coverages for the current policy year.

With regard to the health insurance, the Parish has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$100,000 of claims in any 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. In 2005, the Parish received \$612,044 in stop-loss coverages for health claims, which includes \$172,598 in reimbursements that were received in 2006 but accrued as a receivable as of December 31, 2005. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an amount Due to Other Governments. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverage as discussed in the previous paragraph also applies to the Port of Lake Charles' activity. Any individual claims for either pool participant in excess of \$100,000 would be covered by the specific stop-loss insurance coverage. In addition, a maximum aggregate stop-loss coverage amount has been calculated for both pool participants. This stop-loss activity would be considered an insurance purchasing pool.

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 Parish risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) health/dental insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts.

Changes in the Funds' claims liability amounts are as follows:

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	<u>Claim Payments</u>	Claim's Liability Balance at <u>Year End</u>
<u>(1) Workmen's Compensation Fund</u>				
2005	\$ 440,985	\$ 627,531	\$ (577,976)	\$ 490,540
2004	\$ 670,455	\$ 261,273	\$ (490,743)	\$ 440,985
<u>(2) Health Insurance Fund</u>				
2005	\$ 628,473	\$ 3,288,157	\$ (3,491,180)	\$ 425,450
2004	\$ 789,899	\$ 3,680,756	\$ (3,842,182)	\$ 628,473
<u>(3) General Liability Fund</u>				
2005	\$ 1,931,461	\$ 558,077	\$ (774,403)	\$ 1,715,135
2004	\$ 2,053,941	\$ 724,910	\$ (847,390)	\$ 1,931,461
<u>(4) Unemployment Insurance Fund</u>				
2005	\$ 11,838	\$ 18,965	\$ (19,308)	\$ 11,495
2004	\$ 8,124	\$ 28,571	\$ (24,857)	\$ 11,838

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 \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

As of December 31, 2005, the Parish is a defendant in numerous lawsuits. Twenty-nine (29) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish and the majority of the lawsuits allege a defect in a parish road. In the opinion of the Parish, as supported by the Parish's legal counsel, the likelihood of material liability for the Parish resulting from the remaining case (one of the twenty-nine cases) being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,715,135 in claims for the above lawsuits. This amount is reflected in the Self Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages. The Parish and its outside counsel 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

The Parish receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Parish. Also, it is management's opinion that any

audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Parish's financial position.

The Parish is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Parish 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 statement of net assets.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2005:

Calcasieu Mechanic - Magnolia Building Project	\$ 223,348
R. E. Heidt Construction Project 2005-02	626,614
Bessette Development Project 2005-03	611,669
Priola Construction - West Maintenance Facility	1,838,031
Sam Istre - Courthouse Parking	<u>1,900</u>
Total Primary Government	<u>\$ 3,301,562</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 operational 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. Each year thereafter, the amount will be adjusted by the consumer price index rate. The 2005 payment was \$228,586. 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 April 17, 2003 pertaining to various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$400,000 beginning in 2003 with an annual inflationary adjustment for each year thereafter. The 2005 payment was \$423,660. 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 described above, 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 Parish has also entered into two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the parish inmates. In 2005, the Parish paid \$177,481 in nursing service payments and \$30,000 in mental health payments to the Sheriff's office.

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. Both optional extensions have been exercised extending the agreement until December 31, 2005. A total sum of \$429,872 was paid for 2005.

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.

The Police Jury and the City of Lake Charles are statutorily required to equally fund the operations of the Ward Three Court and Marshal's Office. The Police Jury paid \$229,327 in 2005 under this funding agreement.

On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day to day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for their management services. The ownership of the District's assets would not be transferred under this joint services agreement and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2005, the Parish remitted to the City of Lake Charles \$871,768 which included previous collected property taxes. As a result of this agreement, the activity of this District is now presented as a blended component unit of the Parish since the Police Jury's and the District's governing board are the same.

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

D. Gaming Activity Agreements

In June 1995, the Parish 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. 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 2000, an amendment relating to boarding fees was executed whereby 2.766% of gross gaming revenues would be paid to the Parish on a monthly basis. In 2005, the Parish received \$5,497,496 in boarding fees of which \$1,033,000 was remitted to other government entities. The required 2005 annual payment of \$1,000,000 was also received with \$270,000 of that \$1,000,000 being paid to the City of Westlake in accordance with the amendment discussed above.

As authorized by state regulations, the Parish receives an allocation of 4% of the taxable net slot proceeds generated by Delta Downs Racetrack and Casino. In 2005, the Parish received \$4,266,762 based on the above percentage.

In December 2003, the Parish entered into an agreement with PNK, LLC (Pinnacle) whereby the Parish receives the greater of: (1) a \$1,041,650 guarantee (paid in monthly installments) or (2) a predetermined percentage of net gaming proceeds. The latter percentage fluctuates based on the net gaming proceeds and, if it is larger than the guarantee amount identified in item 1, then the excess is paid in January of the following year. Since Pinnacle opened in 2005, the

above guarantee was paid in 7 monthly installments of \$148,807. In addition, the excess generated by item 2 above was \$284,750. The total payments received for 2005 gaming activity from Pinnacle was \$1,326,400.

E. Post-Employment Benefits

The Calcasieu Parish Police Jury does not provide post employment health care benefits for retired employees. Retirees have the option of participating in the group plan. If the retirees do elect to participate in the plan, then they are responsible for 100% of the premium costs.

F. Retirement Commitments

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

The 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.

Contributions to the system are made by both employees and the Parish as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2005, was \$21,680,661. The Parish's total payroll was \$22,402,961.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the system. Covered employees are required by Louisiana Statute to contribute 9.5% of their total compensation for Plan A. The Parish is required by the same statute to contribute 12.75% of total compensation for 2005 while the contribution rates for 2004, 2003 and 2002 were 11.75%, 7.75% and 7.75% respectively. The Parish's contribution to the system for the years ended December 31, 2005, 2004, 2003 and 2002 were \$2,764,283, \$2,360,120, \$1,470,634 and \$1,357,998 respectively, which equals the required contribution for each year.

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.

The retirement benefit is equal to three percent of the member's final average compensation (defined as the average highest consecutive 36 months).

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

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, 2005 audit report.

G. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the state. For 2005, the state paid

supplemental salaries to the following groups of employees of the primary government: district judges, constables and justices of the peace, and employees of the Registrar of Voters' Office. The state also paid supplemental salaries for certain employees of the District Attorney of the 14th Judicial District, as well as to firemen who are employees of the various fire protection district component units.

Louisiana Revised Statutes (LRS) 11:82 provides for a percentage of property taxes collected by the Calcasieu Parish Sheriff's Office to be remitted directly to the eight separate retirement systems. They include the following:

- Assessors' Retirement Fund
- Clerks' of Court Retirement and Relief Fund
- Municipal Employees' Retirement System of Louisiana
- Parochial Employees' Retirement System of Louisiana
- Sheriff's Pension and Relief Fund
- District Attorneys' Retirement Fund
- Registrars' of Voters Employees' Retirement System
- Teachers' Retirement System of Louisiana

On-behalf payments recorded as revenues and expenditures (expenses) in the 2005 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2005 On-Behalf Payments
Primary Government			
Governmental Activities	\$ 1,080,879	\$ 687,544	\$ 1,768,423
Business-type Activities	—	4,680	4,680
Total Primary Government	1,080,879	692,224	1,773,103
Component Units:			
District Attorney of the 14 th Judicial District	661,541	32,120	693,661
Fire Protection Districts	50,100	121,910	172,010
Other Component Units	—	328,846	328,846
Total Component Units	711,641	482,876	1,194,517
Total On-Behalf Payments	<u>\$ 1,792,520</u>	<u>\$ 1,175,100</u>	<u>\$ 2,967,620</u>

H. Restricted Assets

The balances of the restricted asset accounts in the nonmajor enterprise funds are as follows:

	Nonmajor Enterprise Funds
Cash for water revenue bond accounts	\$ 2,447
Investments for revenue bond accounts	180,580
Investments for customer deposits	36,941
Cash for sewer bond accounts	3,147
Property taxes receivable for sewer debt service	45,733
Accrued interest receivable on sewer bonds	<u>841</u>
Total restricted assets	<u>\$ 269,689</u>

NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Adoption Process

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the general fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1. In no event will the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final and actual budgetary comparisons for the general fund and each individual major special revenue fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2005, Public Works Operating Fund, the Solid Waste Fund and the Gaming Fund are the only major special revenue funds with a legally adopted budget and this presentation is included in the basic financial statements. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required and therefore not adopted. Other funds with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. As discussed in the Budget Presentation section above, the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective differences which are further reconciled below.

	General Fund	Public Works Operating Fund	Solid Waste Fund	Solid Waste Fund
Net Change in Fund Balance (GAAP)	\$ (1,196,738)	\$ (1,086,082)	\$ (3,023,671)	\$ 3,984,129
Reconciling Adjustments:				
To Adjust for Revenues and Deferrals	(251,071)	(4,423,733)	96,511	(263,775)
To Adjust for Expenditures and Accruals	<u>1,043,089</u>	<u>256,784</u>	<u>108,861</u>	<u>(64,072)</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ (404,720)</u>	<u>\$ (5,253,031)</u>	<u>\$ (2,818,299)</u>	<u>\$ 3,656,282</u>

B. Fund Balance/Net Asset Information

Changes in Inventory Balances

The Police Jury has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next would be to reflect the change as a direct adjustment to fund balance. As of December 31, 2005, the Parish has inventory in the amount of \$978,555. This amount comprises \$864,604 of inventory in the Public Works Operating Fund and \$113,952 of inventory in the Road Improvement Capital Fund. The change in inventory from 2004 to 2005 was (\$29,780) and \$17,880, respectively. The total adjustment to fund balance as of December 31, 2005 was a negative adjustment in the amount of \$11,900.

Net Asset Restatements

The following table discloses restatements of net assets for the primary government:

	Ending Net Asset Balance 12/31/04	(1) Prior Period Adjustments	(2) Reclassi- fication of Fund Type	Beginning 1/1/2005 Net Asset Balance as Restated
Net Assets - Primary Government	\$ 594,581,495	\$ 360,160	\$ 148,768	\$ 595,090,423
Total	<u>\$ 594,581,495</u>	<u>\$ 360,160</u>	<u>\$ 148,768</u>	<u>\$ 595,090,423</u>

(1) Prior Period Adjustments:

Section 8 Housing Program, presented as a nonmajor governmental fund, made two adjustments to the 2005 beginning fund balance. One adjustment was to correct a payable to the federal grantor by reducing the previously recorded liability by \$21,392. The second adjustment required the recording of a miscellaneous receivable account in the amount \$3,243. The effects of these adjustments were to reduce the liability, increase the receivable and increase the beginning fund balance amounts.

In 2004, the Parish entered into an agreement with the Louisiana State University (LSU) Agriculture Center to contribute to the renovation costs for the Agriculture Center office in the Parish. LSU agreed to fund \$150,000 over a five year period. At then end of 2004, a receivable of \$150,000

should have been recorded with an offsetting increase to net assets. However, only the 2004 installment of \$30,000 was recorded as a receivable therefore a prior period adjustment of \$120,000 was required. The net effect of this adjustment is to increase the receivable and net assets by \$120,000.

As previously disclosed in Note 8, beginning capital assets of \$420,708,692 had to be restated to properly report the the cost of one road in the amount of \$157,217 and one construction in progress project in the amount of \$59,840 which were both previously omitted from the 2004 balance. Since the adjustments reflected construction in progress activity as well as infrastructure assets, depreciation was not affected. Therefore, total net assets of \$217,057 had to be added to the beginning capital assets. The restated January 1, 2005 beginning capital asset balance is \$420,925,749.

A miscellaneous adjustment of \$1,532 also had to be made to correct the 2004 net assets. The effect of this entry is to decrease other assets as well as net assets.

(2) Net Asset Reclassification:

In 2004, the Parish presented the Coliseum Capital Improvement Fund as an agency fund. This presentation was reviewed in 2005. It was determined that the proper presentation was as a nonmajor governmental fund (capital project fund) as opposed to an agency fund. This fund accounts for the ad valorem tax collected for major capital improvements at the Burton Coliseum. The effect of this restatement is that beginning 2005 fund balance of \$148,768 was removed from the fiduciary fund presentation and a corresponding amount was increased in the nonmajor governmental fund section.

Fund Balance Restatements

The following table discloses restatements of fund balance for governmental funds of the primary government:

	Ending Fund Balance 12/31/04	(1) Prior Period Adjustments	(2) Reclassi- fication of Fund Type	Beginning 1/1/2005 Fund Balance as Restated
Fund Balance - Governmental Funds	\$ 162,821,936	\$ (266,798)	\$ 148,768	\$ 162,703,906
Total	<u>\$ 162,821,936</u>	<u>\$ (266,798)</u>	<u>\$ 148,768</u>	<u>\$ 162,703,906</u>

In addition to Section 8 Housing Program restatement of \$24,635 from above, as well as the Burton Coliseum reclassification of fund type disclosed above, the Economic Development Fund, presented as a nonmajor governmental fund, made a correction to reflect the deferral of a loan receivable in the amount of \$291,433. The effect of this adjustment was to increase deferred revenue (for the lack of availability of funds) and decrease the beginning fund balance amount by \$291,433. This adjustment did not affect net assets.

Funds with Deficit Fund Balances /Net Assets

Primary Government:

The Paving Assessment Debt Service Fund reflects deficit net assets in the amount of \$8,922 due to slow collections of receivables. This fund is reported as a nonmajor governmental fund.

The Sewer District No. 8 of Ward 4 reflects deficit net assets in the amount of \$40,837 due to prior years' expenses that were financed with a long term loan from the General Fund. This fund is reported as a nonmajor enterprise fund.

The Self Insured Liability/Property Insurance Fund reflects deficit net assets in the amount of \$204,660 due to year end recording of estimates of liabilities. This fund is reported as an Internal Service Fund.

Component Units:

Fire Protection District 1 of Ward 1 reflects deficit net assets in the amount of \$21,105 due to a construction project. This fund is reported as a nonmajor component unit.

The Fourteenth Judicial District Court Indigent Defender Board reflects deficit net assets in the amount of \$57,477 due to recurring operating losses and funding issues. This fund is reported as a nonmajor component unit.

Net Asset Restrictions

Details of restricted net assets as reported in the government-wide Statement of Net Assets are as follows:

	Governmental Activities	Business-Type Activities	Component Units
Highways and Streets:			
Dedicated sales tax for road const.	\$ 62,745,791	\$ —	\$ —
State road funds dedicated for transp.	5,938,294	—	—
Dedicated sales tax for road maintenance	17,153,925	—	—
Dedicated property tax for road & drainage	2,221,471	—	—
Total Highways and Streets	88,059,481	—	—
Debt Service:			
Dedicated property tax authorized by the electorate to repay debt	18,878	177,304	8,273,085
Other purposes:			
Dedicated sales tax for solid waste pickup	20,994,183	—	—
Dedicated for public safety programs	12,833,349	—	—
Dedicated for capital improvement projects	—	—	2,186,420
Dedicated for federal and state grant funds	757,259	—	—
Total net assets restricted to specific programs	34,584,791	—	2,186,420
Total Restricted Net Assets	\$ 122,663,150	\$ 177,304	\$ 10,459,505

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

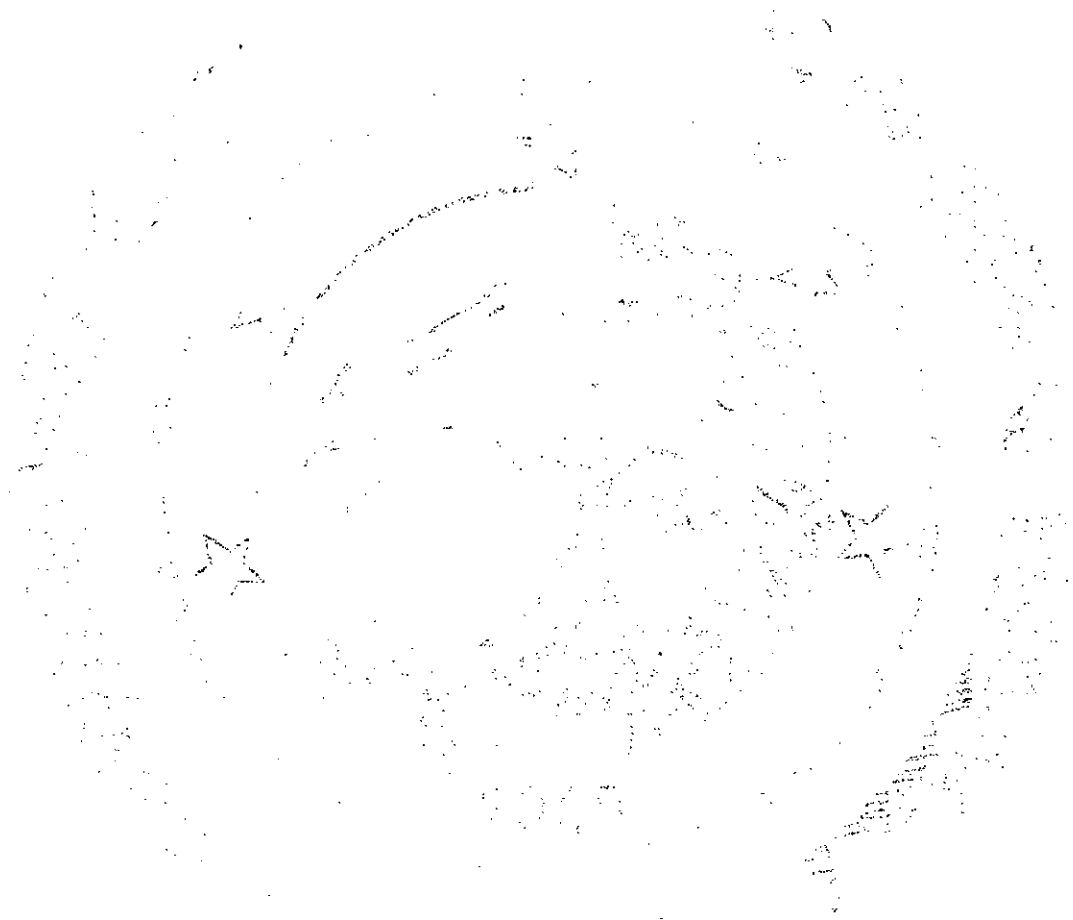
Members of the Police Jury are paid a monthly salary of \$1,200 per month. The total amount paid for 2005 is as follows:

Francis L. Andrepont	\$ 14,400
Jeffery Brame	600
Brent Clement	14,400
Calvin Collins	14,400
Mike Danahay	14,400
Mary Eason	12,600
Elizabeth C. Griffin	14,400
Kevin Guidry	14,400
Tony Guillory	14,400
Chuck Kleckley	1,200
Chris Landry	14,400
Charles S. Mackey, D.D.S.	14,400
Don Manuel	14,400
Hal McMillin	14,400
Cornelius Moon	14,400
Tony Stelly	14,400
Sandra Treme	14,400
Total	<u>\$ 216,000</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The act further requires those governing authorities disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. The Communication District collected revenues of \$349,549 during the year 2000, \$815,785 during the year 2001, \$611,274 during the year 2002, \$610,828 during the year 2003, \$628,089 during the year 2004, and \$955,337 during the year 2005. These revenues will be used to pay the costs of technological enhancements to the E911 system. A total of \$1,673,252 has been spent thus far with \$502,234 being spent in 2005 on Phase I and II.



**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2005**

Completed Condition Assessments (Note 1):

Asphalt Road Infrastructure

December 31, 2005	87*
December 31, 2004	86 *
December 31, 2003	86 *

* This assessment above is the average Asphalt Sufficiency Rating for all of the asphalt roads located in Calcasieu Parish that were assessed at varying dates throughout the calendar year.

Actual Infrastructure Maintenance Costs Compared to Estimated Costs (Note 2):

	<u>December 31, 2005</u>	<u>December 31, 2004</u>	<u>December 31, 2003</u>
Budget (Estimated)	<u>\$ 10,904,943</u>	<u>\$ 8,830,664</u>	<u>\$ 5,199,748</u>
Actual	<u>\$ 8,843,449</u>	<u>\$ 5,515,732</u>	<u>\$ 4,699,729</u>

The accompanying notes to the required supplementary schedule is an integral part of this schedule.

CALCASIEU PARISH POLICE JURY
Notes to the Required Supplementary Information
Modified Approach for Reporting Infrastructure Assets –
Road Infrastructure Condition Assessment and Maintenance Data
For the Year Ended December 31, 2005

Note 1 – Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,107 miles of asphalt. The Parish Engineering department developed a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. They also report general road information, such as road length and width, surface type, and the last year an overlay process was completed for a particular road.

The Parish elected to use the “modified approach” for valuing its infrastructure asphalt road subsystem based on the road condition assessment process described above. Because of this, no depreciation has been calculated for this subsystem.

The physical condition of the asphalt roads are inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100, with 100 as the highest level. The average ratings for 2003, 2004 and 2005 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three-year period.

Note 2 – Historical Maintenance Information

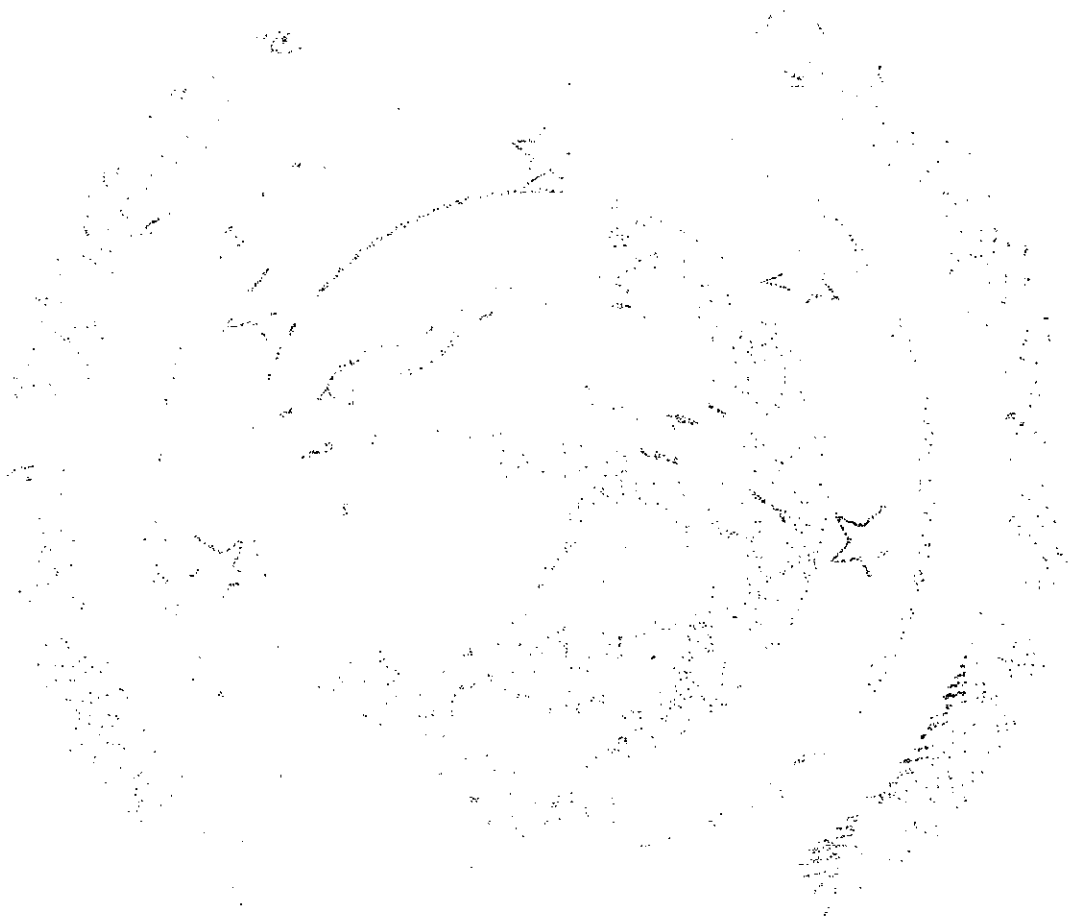
Governmental Accounting Standards Board (GASB) Statement 34 – *Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments* requires that if the modified approach to valuing any infrastructure subsystem is adopted then the following disclosures are required: (1) the three most recent completed condition assessments and (2) the estimated and actual maintenance expenditures needed to preserve the subsystem for the most recent five years. The Parish has the data for the first disclosure requirement but has presented the data for the latter requirement only for the current and two prior year reporting periods. The above statement provides an exception to the five-year requirement if the information is not available.

Budgeted expenditures have continually increased over the past three years due to the fact that the Parish is continually overlaying roads as well as constructing new ones. In 2005, the variance between budgeted and actual expenditures was primarily due to Hurricane Rita and the fact that a majority of our post-landfall time was spent in a disaster recovery mode as opposed to a maintenance mode. Also contributing to the variance between the current year’s anticipated and actual expenditures were difficulties the Parish encountered in finalizing contract bids and obtaining right of ways and other permits. These issues caused timing delays with the incurrence of the expenditures.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

The purpose of this section is to provide combining schedules that support information previously presented in the basic financial statements as aggregate column totals as well as to provide more detailed information on nonmajor individual funds and nonmajor discretely presented component units. This section specifically includes information on the following:

**Nonmajor Governmental Funds
Nonmajor Enterprise Funds
Internal Service Funds
Fiduciary Funds
Nonmajor Component Units
Capital Assets
Supplementary Information on Selected Component Units**



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Health Unit Fund - accounts for the special property tax levy required to cover the cost of operations of the Calcasieu Parish Health Unit.

Office Juvenile Justice Services Fund accounts for the special property tax levy required to cover the costs of operation and maintenance of the juvenile detention home as well as rehabilitation services for juvenile offenders.

Mosquito Control Fund accounts for the special property tax levy required to cover the costs of controlling mosquitoes.

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

Parks Fund accounts for the operation of all parks of the parish. Financing is primarily provided by transfers from the General Fund and fees charged for services.

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

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

Information Systems Fund accounts 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 Systems), and mapping needs of the parish.

Criminal Court Fund accounts for the operations of the 14th Judicial District Court system. Financing is primarily provided by property taxes, fines and fees from court costs.

Section 8 Housing Program accounts for federal funds provided for rental assistance to lower income families.

Calcasieu Workforce Center Fund accounts for the federal funds used to improve employment, training, literacy, and vocational rehabilitation programs of the parish.

Office of Community Services Fund accounts for funds obtained to support efforts to alleviate poverty, provide services for the elderly and low income citizens, as well as other community programs. Financing is provided primarily by state and local sources.

Transit Program accounts for state and federal funds used in the operation of the public transit program of the parish. This fund is also partially funded by a transfer from the Road Capital Improvement Fund which funds this transfer from sales tax collected.

LAJET Fund (Louisiana Job Employment Training) program accounts for funds received from federal grants used to provide employment focused services to food stamp recipients.

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

Multipurpose Contract Postal Unit accounts for revenues and expenditures of the postal station funded by the Police Jury, City of Lake Charles, and the U. S. Postal Service.

TASC Fund (Truancy Assessment and Service Center) is funded by the Louisiana State Legislature, and accounts for the costs associated with the assessment and intervention services provided to children at risk of becoming truant in Calcasieu Parish.

Federal Foster Care Program (Title IV-E) is funded by U.S. Department of Health and Human Services and provides entities that participate in the juvenile court system an opportunity to recoup Title IV-E federal monies for eligible services and activities that they provide to juvenile probation children and their families.

Drug Court Program which is funded through the Louisiana Supreme Court and the U. S. Department of Justice accounts for services to provide a comprehensive, early intervention system for court referred adolescents and their families with alcohol and drug related problems.

Homeland Security Fund accounts for state and federal grants received for the purpose of protecting the citizens of the parish from terrorism threats.

Flood Mitigation Fund accounts for the operation of federally funded programs to limit the impact of future flooding.

Calcasieu Emergency Response Training Center accounts for the operation of the training center which is tasked with increasing the readiness of First Responders in the parish. This includes training for firemen in the parish as well as industrial clients. Funding is provided primarily through user fees and a transfer from the General Fund.

Parish Road and Drainage Trust Fund accounts for \$1 million per year of property taxes to be used as matching funds to other public entity efforts toward improvement of major drainage and road improvements throughout Calcasieu Parish.

Office of Federal Program Development reports activity relating to the development and coordination of Parish services funded by existing federal programs. This program is funded through operating transfers from the Parish's administrative budget.

Riverboat Recreational Endowment Fund accounts for the \$1 million 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 the Recreation Districts created by the Police Jury.

Library Debt Service Reduction Fund accounts for \$1,000,000 originally set up to use the interest income from this fund to reduce the debt of Library which in turn reduces the annual parishwide property tax requirements.

Calcasieu Parish Law Library Commission accounts for court costs collected for the purpose of maintaining a public law library.

Civilian Airport Fund accounts for the operation and maintenance of the parish civilian airport.

Port Industrial Park Development accounts for expenditures related to the enhancing economic development with the industrial park.

Economic Development Fund accounts for amounts received as a result of reimbursements to the Parish from previous development projects. These proceeds will eventually provide a revolving fund for future development efforts.

Calcasieu Parish Junior Golf Program accounts for expenditures related to the development of a youth golf program in the Parish. This program is primarily funded through donations.

Fire Protection District 2 of Ward 3 accounts for the activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such the activity is reported as a blended component unit similar to that of other Parish departments. The primary source of revenue is from property tax assessments and state revenue sharing collections.

Capital Projects Funds

Courthouse Complex Fund accounts for the construction of new facilities and renovation of existing facilities including the Calcasieu Parish Police Jury Administrative Building.

Parks Capital Improvement Fund accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects come from Grants from the Riverboat Fund as well as capital grants from federal and state sources.

Public Works Maintenance Facility accounts for construction of the maintenance facilities of public works. The primary source of revenue is transfers from the Public Works Operating Fund.

Agricultural Center Expansion Fund accounts for the construction activity related to the Agricultural Center renovations.

Multipurpose Center Fund accounts for continued renovation and general improvement needs related to the Multipurpose Center and other facilities used for health services and social services.

Coliseum Capital Improvement Fund accounts for major capital improvement activity at the Burton Coliseum. These improvements are primarily funded by ad valorem taxes collected as well as grants from the state.

Juvenile Justice Construction Fund accounts for the construction of a training and education center for the Office of Juvenile Justice Services. This fund is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

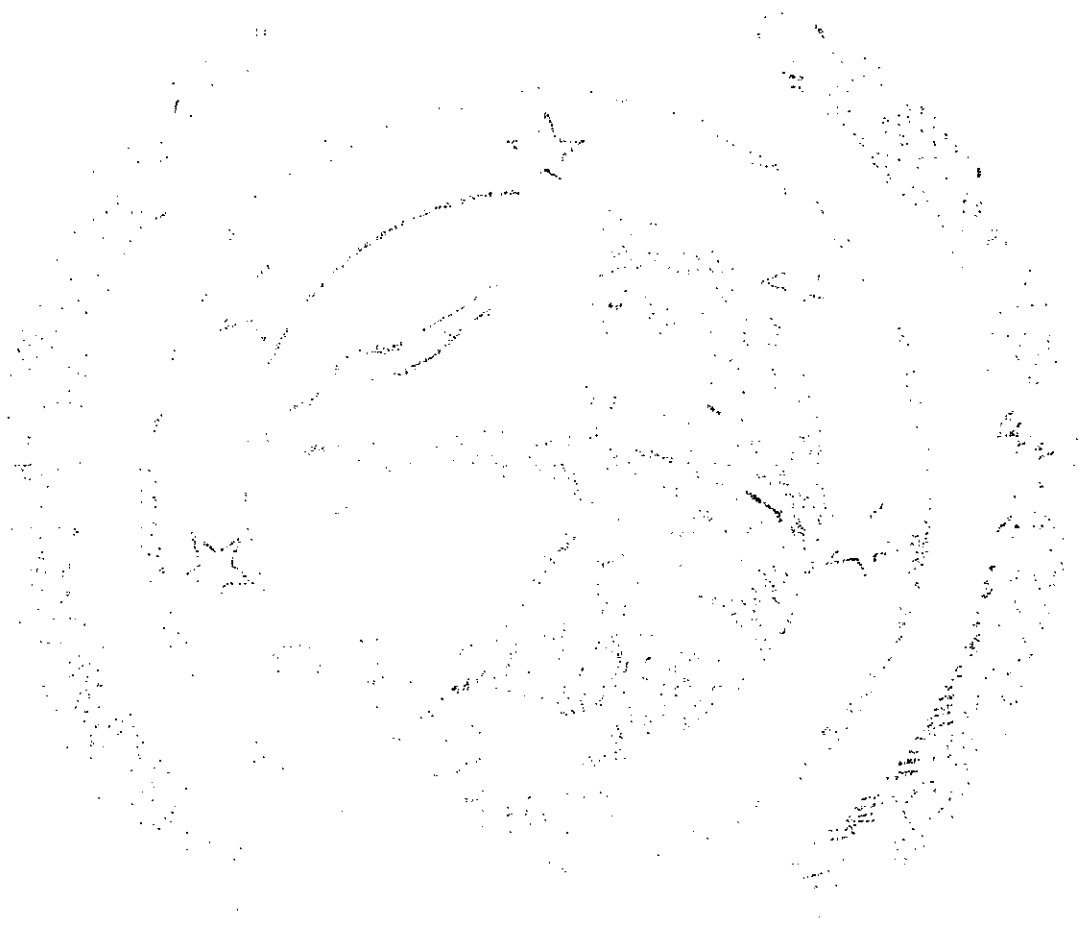
Senior Citizens Center Fund accounts for the construction of a facility to be used for senior activities as well as the administrative offices of the Office of Community Services, a division of the Calcasieu Parish Police Jury.

L.C.D.B.G. Mossville Sewer Project accounts for the anticipated construction of a wastewater collection system for the Mossville area. A combination of federal and state grants will be used to fund this construction.

Debt Service Funds

Paving Assessment Fund accounts for proceeds from special assessments levied as well as the repayment of paving certificates of indebtedness relating to these projects.

Fire Protection District 2 of Ward 3 accounts for the debt service activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such this activity is reported as a blended component unit similar to that of other Parish departments. The primary source of revenue is from property tax assessments specifically restricted to the reduction of the related debt.



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	Special Revenue				
	Health Unit	Office of Juvenile Justice Services	Mosquito Control	Animal Control	Parks Fund
ASSETS					
Cash and cash equivalents	\$ 244,390	\$ 150,496	\$ 57,115	\$ 5,222	\$ 104,119
Investments	5,367,179	3,417,561	1,330,568	138,349	63,191
Receivable (net of allowances for uncollectibles):					
Taxes	2,190,350	3,086,821	2,225,837	-	-
Special assessments	-	-	-	-	-
Interest receivable	44,364	31,163	15,950	1,318	1,121
Due from other governmental units	1,306	98,792	787,389	231,146	1,529
Due from other funds	-	97,500	-	-	-
Due from component units	-	-	-	-	-
Prepaid expense	45,000	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	926	178,266	13,697	62,224	2,990
Total assets	\$ 7,893,515	\$ 7,060,599	\$ 4,430,556	\$ 438,259	\$ 172,950
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 39,523	\$ 60,286	\$ 46,291	\$ 84,655	\$ 16,179
Accrued liabilities	2,779	76,859	21,760	24,072	6,356
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	614	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	2,184,507	3,192,351	2,235,073	58,447	539
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	2,226,809	3,329,496	2,303,738	167,174	23,074
Fund balances:					
Reserved for:					
Encumbrances	14,006	45,600	-	9,627	-
Debt service	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved:					
Undesignated	5,652,700	3,685,503	2,126,818	261,458	149,876
Total fund balances	5,666,706	3,731,103	2,126,818	271,085	149,876
Total liabilities and fund balances	\$ 7,893,515	\$ 7,060,599	\$ 4,430,556	\$ 438,259	\$ 172,950

Special Revenue

Planning and Development	Administrative Fund	Information Systems Fund	Criminal Court Fund	Section 8 Housing Program	Calcasieu Workforce Center	Office of Community Services	Transit Program
\$ 20,100	\$ 149,717	\$ 15	\$ 107,800	\$ 671,718	\$ 208,046	\$ 231,011	\$ 9,003
459,737	3,497,887	341	1,359,282	-	-	-	-
-	-	-	2,920,123	-	-	-	-
-	-	-	-	-	-	-	-
4,687	29,909	58	13,096	-	-	-	-
23,710	51,482	131,934	60,949	39,970	54,749	159,715	125,682
-	3,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,712	1,959	175	6,786	-	522	329
\$ 508,234	\$ 3,736,707	\$ 134,307	\$ 4,461,425	\$ 718,474	\$ 262,795	\$ 391,248	\$ 135,014
\$ 19,950	\$ 7,910	\$ 52,423	\$ 27,890	\$ 3,141	\$ 80,332	\$ 21,544	\$ 5,337
33,155	56,977	18,138	62,204	5,976	101,159	15,423	13,360
-	832	-	-	-	-	-	-
-	-	14,000	-	3,000	-	-	-
-	-	-	57,337	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,912,676	-	-	522	-
-	-	-	-	-	-	-	-
-	-	-	-	39,809	-	-	-
<u>53,105</u>	<u>65,719</u>	<u>84,561</u>	<u>3,060,107</u>	<u>51,926</u>	<u>181,491</u>	<u>37,489</u>	<u>18,697</u>
-	13,910	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>455,129</u>	<u>3,657,078</u>	<u>49,746</u>	<u>1,401,318</u>	<u>666,548</u>	<u>81,304</u>	<u>353,759</u>	<u>116,317</u>
<u>455,129</u>	<u>3,670,988</u>	<u>49,746</u>	<u>1,401,318</u>	<u>666,548</u>	<u>81,304</u>	<u>353,759</u>	<u>116,317</u>
\$ 508,234	\$ 3,736,707	\$ 134,307	\$ 4,461,425	\$ 718,474	\$ 262,795	\$ 391,248	\$ 135,014

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	Special Revenue				Federal Foster Care Program
	LAJET	Food for Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund	
ASSETS					
Cash and cash equivalents	\$ 7,235	\$ 744	\$ 1,475	\$ -	\$ 18,432
Investments	-	17,364	35,655	202	430,152
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	-	211	319	30	3,652
Due from other governmental units	37,357	-	834	109,346	164,177
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	85	-	-
Total assets	\$ 44,592	\$ 18,319	\$ 38,368	\$ 109,578	\$ 616,413
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 5,558	\$ 380	\$ 106	\$ 4,480	\$ 3,579
Accrued liabilities	2,646	1,191	1,190	4,232	5,237
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	97,500	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	8,204	1,571	1,296	106,212	8,816
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Debt service	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved:					
Undesignated	36,388	16,748	37,072	3,366	607,597
Total fund balances	36,388	16,748	37,072	3,366	607,597
Total liabilities and fund balances	\$ 44,592	\$ 18,319	\$ 38,368	\$ 109,578	\$ 616,413

Special Revenue

Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Office of Federal Program Development	Riverboat Recreational Endowment Fund
\$ -	\$ 60	\$ 1,043	\$ 74	\$ 17,504	\$ 408	\$ 40,498
36,469	1,393	24,344	1,722	2,358,400	9,528	945,122
-	-	-	-	1,000,000	-	-
-	-	-	-	-	-	-
268	69	215	22	19,457	116	7,682
21,660	47,173	70,372	14,203	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,514	-	10,363	-	-	-
\$ 58,397	\$ 58,209	\$ 95,974	\$ 26,384	\$ 3,395,361	\$ 10,052	\$ 993,302
\$ 7,436	\$ -	\$ -	\$ 11,728	\$ 173,890	\$ 2,919	\$ -
1,046	1,653	-	2,800	-	2,940	-
-	-	76,520	-	-	-	-
-	13,957	-	9,010	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	231	1,000,000	-	-
-	-	-	-	-	-	-
-	-	2,679	-	-	-	-
8,482	15,610	79,199	23,769	1,173,890	5,859	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
49,915	42,599	16,775	2,615	2,221,471	4,193	993,302
49,915	42,599	16,775	2,615	2,221,471	4,193	993,302
\$ 58,397	\$ 58,209	\$ 95,974	\$ 26,384	\$ 3,395,361	\$ 10,052	\$ 993,302

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	Special Revenue				
	Library Debt Service Reduction Fund	Calcasieu Parish Law Library Commission	Civilian Airport	Port Industrial Park Development Fund	Economic Development Fund
ASSETS					
Cash and cash equivalents	\$ 10,289	\$ 3,828	\$ 815	\$ 874	\$ 5,180
Investments	966,960	88,862	19,031	20,392	120,902
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	7,754	739	153	164	892
Due from other governmental units	-	3,025	-	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Loan receivable	-	-	-	-	242,756
Other receivables	-	-	-	-	-
Total assets	\$ 985,003	\$ 96,454	\$ 19,999	\$ 21,430	\$ 369,730
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 2,534	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	242,236
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	2,534	-	-	242,236
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Debt service	-	-	-	-	-
Loan receivable	-	-	-	-	-
Unreserved:					
Undesignated	985,003	93,920	19,999	21,430	127,494
Total fund balances	985,003	93,920	19,999	21,430	127,494
Total liabilities and fund balances	\$ 985,003	\$ 96,454	\$ 19,999	\$ 21,430	\$ 369,730

Special Revenue		Capital Projects					
Calcasieu Junior Golf Program	Fire Protection District No. 2 of Ward 3	Courthouse Complex Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund	Agricultural Center Expansion	Multi-Purpose Center Fund	Coliseum Capital Improvement Fund
\$ 3,183	\$ 27,262	\$ 18,390	\$ 36,658	\$ 90,108	\$ -	\$ 9,143	\$ 13,076
74,270	636,225	429,168	3,209,721	2,102,885	-	213,370	305,162
-	841,241	-	-	-	-	-	-
-	-	-	-	-	-	-	-
454	5,102	5,446	24,008	21,033	-	1,711	2,463
-	-	-	132,218	-	-	-	23,537
-	-	-	-	-	20,000	-	11,934
-	-	-	-	-	-	-	90,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	629,339
<u>\$ 77,907</u>	<u>\$ 1,509,830</u>	<u>\$ 453,004</u>	<u>\$ 3,402,605</u>	<u>\$ 2,214,026</u>	<u>\$ 20,000</u>	<u>\$ 224,224</u>	<u>\$ 1,075,511</u>
\$ -	\$ 30,448	\$ 103,216	\$ 27,609	\$ 162,130	\$ -	\$ -	\$ 177,428
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	21,385
-	-	-	-	-	-	-	75,291
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	841,130	-	-	-	-	-	532,173
-	-	129,637	40,728	105,649	20,000	-	-
-	-	-	-	-	-	-	-
-	871,578	232,853	68,337	267,779	20,000	-	806,277
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
77,907	638,252	220,151	3,334,268	1,946,247	-	224,224	269,234
77,907	638,252	220,151	3,334,268	1,946,247	-	224,224	269,234
<u>\$ 77,907</u>	<u>\$ 1,509,830</u>	<u>\$ 453,004</u>	<u>\$ 3,402,605</u>	<u>\$ 2,214,026</u>	<u>\$ 20,000</u>	<u>\$ 224,224</u>	<u>\$ 1,075,511</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2005**

	<u>Capital Projects</u>			<u>Debt Service</u>	
	<u>Juvenile Justice Construction Fund</u>	<u>Senior Citizen Center</u>	<u>L.C.D.B.G. Mossville Sewer Project</u>	<u>Paving Assessment Fund</u>	<u>Fire Protection District No. 2 of Ward 3</u>
ASSETS					
Cash and cash equivalents	\$ 2,160	\$ 798	\$ 5	\$ 63,943	\$ 4,192
Investments	50,410	18,626	115	-	97,827
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	10
Special assessments	-	-	-	38,979	-
Interest receivable	690	149	1	-	796
Due from other governmental units	44,367	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid expense	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	\$ 97,627	\$ 19,573	\$ 121	\$ 102,922	\$ 102,825
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 101	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	1,129	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	76,643	-
Deferred revenues	-	-	-	34,072	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	101	-	-	111,844	-
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Debt service	-	-	-	-	102,825
Loan receivable	-	-	-	-	-
Unreserved:					
Undesignated	97,526	19,573	121	(8,922)	-
Total fund balances	97,526	19,573	121	(8,922)	102,825
Total liabilities and fund balances	\$ 97,627	\$ 19,573	\$ 121	\$ 102,922	\$ 102,825

**Total
Nonmajor
Governmental
Funds**

\$ 2,336,129
27,848,372

12,264,382

38,979

245,262

2,436,622

132,434

90,000

45,000

242,756

921,887

\$ 46,601,823

1,179,003

461,153

98,737

214,501

57,337

76,643

13,233,957

296,014

42,488

15,659,833

83,143

102,825

-

30,756,022

30,941,990

\$ 46,601,823

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Special Revenue			
	Health Unit	Office of Juvenile Justice Services	Mosquito Control	Animal Control
REVENUES				
Taxes:				
Property	\$ 2,216,333	\$ 3,123,235	\$ 1,692,633	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	220,773
Intergovernmental revenues	283,999	424,309	919,901	467,432
Charges for services	-	40,027	-	100,982
Fines and forfeitures	-	754	-	9,738
Investment earnings	130,770	113,574	80,690	8,727
Gaming revenue	-	-	-	-
Sale of assets	291	-	1,256	-
Donations	-	22,920	-	151,901
Miscellaneous revenues	-	1,593	16	21,414
Total revenues	<u>2,631,393</u>	<u>3,726,412</u>	<u>2,694,496</u>	<u>980,967</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	3,471,587	-	1,495,372
Public works	-	-	-	-
Health and welfare	1,128,366	-	3,240,517	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	40,274
Intergovernmental	-	-	-	-
Total expenditures	<u>1,128,366</u>	<u>3,471,587</u>	<u>3,240,517</u>	<u>1,535,646</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,503,027</u>	<u>254,825</u>	<u>(546,021)</u>	<u>(554,679)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	925	44,852	-	843
Transfers in	-	3,919	245,923	789,534
Transfers out	(920,923)	-	-	-
Total other financing sources and uses	<u>(919,998)</u>	<u>48,771</u>	<u>245,923</u>	<u>790,377</u>
Net change in fund balances	583,029	303,596	(300,098)	235,698
Fund balances at beginning of year as restated	5,083,677	3,427,507	2,426,916	35,387
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 5,666,706</u>	<u>\$ 3,731,103</u>	<u>\$ 2,126,818</u>	<u>\$ 271,085</u>

Special Revenue

Parks Fund	Planning and Development	Administrative Fund	Information Systems Fund	Criminal Court Fund	Section 8 Housing Program	Calcasieu Workforce Center	Office of Community Services	Transit Program
\$ -	\$ -	\$ -	\$ -	\$ 2,824,191	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	430,662	1,062,015	-	-	-	-	-	-
1,529	71,710	57,415	131,934	1,245,837	2,725,544	3,062,257	1,511,238	327,871
66,757	163,274	1,599,896	245,699	314,465	-	-	63,798	14,387
-	-	-	-	870,059	-	-	-	-
7,813	18,648	93,972	7,483	62,522	21,482	3,699	9,574	3,498
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,451</u>	<u>5,176</u>	<u>150</u>	<u>-</u>	<u>100</u>	<u>7,536</u>	<u>-</u>	<u>428</u>	<u>18,811</u>
<u>77,550</u>	<u>689,470</u>	<u>2,813,448</u>	<u>385,116</u>	<u>5,317,174</u>	<u>2,754,562</u>	<u>3,065,956</u>	<u>1,585,038</u>	<u>364,567</u>
-	-	1,980,067	942,649	3,245,633	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,984,652	1,540,218	686,916
493,347	-	-	-	-	-	-	-	-
-	1,307,990	-	-	-	2,548,783	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,362,217	-	-	-	-
<u>493,347</u>	<u>1,307,990</u>	<u>1,980,067</u>	<u>942,649</u>	<u>5,607,850</u>	<u>2,548,783</u>	<u>2,984,652</u>	<u>1,540,218</u>	<u>686,916</u>
<u>(415,797)</u>	<u>(618,520)</u>	<u>833,381</u>	<u>(557,533)</u>	<u>(290,676)</u>	<u>205,779</u>	<u>81,304</u>	<u>44,820</u>	<u>(322,349)</u>
2,451	-	-	-	-	-	-	-	-
400,878	742,000	-	635,000	-	-	-	-	334,245
-	-	(522,000)	-	-	(39,000)	-	(8,640)	-
<u>403,329</u>	<u>742,000</u>	<u>(522,000)</u>	<u>635,000</u>	<u>-</u>	<u>(39,000)</u>	<u>-</u>	<u>(8,640)</u>	<u>334,245</u>
(12,468)	123,480	311,381	77,467	(290,676)	166,779	81,304	36,180	11,896
162,344	331,649	3,359,607	(27,721)	1,691,994	475,134	-	317,579	104,421
-	-	-	-	-	24,635	-	-	-
<u>\$ 149,876</u>	<u>\$ 455,129</u>	<u>\$ 3,670,988</u>	<u>\$ 49,746</u>	<u>\$ 1,401,318</u>	<u>\$ 666,548</u>	<u>\$ 81,304</u>	<u>\$ 353,759</u>	<u>\$ 116,317</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Special Revenue				
	LAJET	Food For Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund	Federal Foster Care Program
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	145,002	-	30,570	244,744	290,147
Charges for services	-	-	1,739	54	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	926	996	1,026	898	8,544
Gaming revenue	-	-	-	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>145,928</u>	<u>996</u>	<u>33,335</u>	<u>245,696</u>	<u>298,691</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	245,291	154,612
Public works	-	-	-	-	-
Health and welfare	154,165	44,896	39,531	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>154,165</u>	<u>44,896</u>	<u>39,531</u>	<u>245,291</u>	<u>154,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,237)</u>	<u>(43,900)</u>	<u>(6,196)</u>	<u>405</u>	<u>144,079</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	-	33,640	9,182	-	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>33,640</u>	<u>9,182</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(8,237)	(10,260)	2,986	405	144,079
Fund balances at beginning of year as restated	44,625	27,008	34,086	2,961	463,518
Prior period adjustment	-	-	-	-	-
Fund balances at end of year	<u>\$ 36,388</u>	<u>\$ 16,748</u>	<u>\$ 37,072</u>	<u>\$ 3,366</u>	<u>\$ 607,597</u>

Special Revenue					
Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Office of Federal Program Development
\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
204,710	848,310	63,675	14,203	-	-
157	-	-	78,092	-	-
-	-	-	-	-	-
829	312	1,590	479	61,130	219
-	-	-	-	-	-
-	-	-	5,860	-	-
-	-	-	-	-	-
-	-	21,100	-	-	-
<u>205,696</u>	<u>848,622</u>	<u>86,365</u>	<u>98,634</u>	<u>1,061,130</u>	<u>219</u>
-	-	84,902	-	-	-
202,265	810,045	-	218,146	-	-
-	-	-	-	-	75,026
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	58,325	-	-
-	-	-	-	752,408	-
<u>202,265</u>	<u>810,045</u>	<u>84,902</u>	<u>276,471</u>	<u>752,408</u>	<u>75,026</u>
<u>3,431</u>	<u>38,577</u>	<u>1,463</u>	<u>(177,837)</u>	<u>308,722</u>	<u>(74,807)</u>
-	-	-	149	-	-
-	-	-	192,369	-	79,000
-	-	-	-	(83,553)	-
-	-	-	<u>192,518</u>	<u>(83,553)</u>	<u>79,000</u>
3,431	38,577	1,463	14,681	225,169	4,193
46,484	4,022	15,312	(12,066)	1,996,302	-
-	-	-	-	-	-
<u>\$ 49,915</u>	<u>\$ 42,599</u>	<u>\$ 16,775</u>	<u>\$ 2,615</u>	<u>\$ 2,221,471</u>	<u>\$ 4,193</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Special Revenue			
	Riverboat Recreational Endowment Fund	Library Debt Service Reduction Fund	Calcasieu Parish Law Library Commission	Civilian Airport
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	42,923	-
Fines and forfeitures	-	-	-	-
Investment earnings	21,876	21,807	2,168	530
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>21,876</u>	<u>21,807</u>	<u>45,091</u>	<u>530</u>
EXPENDITURES				
Current:				
General government	36	36	49,640	1
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay				
Intergovernmental	26,500	31,145	-	-
Total expenditures	<u>26,536</u>	<u>31,181</u>	<u>49,640</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,660)</u>	<u>(9,374)</u>	<u>(4,549)</u>	<u>529</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(15,000)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	(4,660)	(9,374)	(4,549)	(14,471)
Fund balances at beginning of year as restated	997,962	994,377	98,469	34,470
Prior period adjustment	-	-	-	-
Fund balances at end of year	<u>\$ 993,302</u>	<u>\$ 985,003</u>	<u>\$ 93,920</u>	<u>\$ 19,999</u>

Special Revenue				Capital Projects		
Port Industrial Park Development Fund	Economic Development Fund	Calcasieu Junior Golf Program	Fire Protection District No. 2 of Ward 3	Courthouse Complex Fund	Parks Capital Improvement Fund	Public Works Maintenance Facility Fund
\$ -	\$ -	\$ -	\$ 817,273	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	49,197	-	104,740	12,831	12,204	-
-	-	-	-	-	-	-
457	1,674	-	15,062	18,408	64,092	58,297
-	-	-	-	-	462,512	-
-	-	85,500	-	-	-	-
-	-	1,889	-	-	-	-
<u>457</u>	<u>50,871</u>	<u>87,389</u>	<u>937,075</u>	<u>31,239</u>	<u>538,808</u>	<u>58,297</u>
-	3	-	-	25	-	-
-	-	-	902,040	-	-	-
-	-	-	-	-	-	385
-	-	9,482	-	-	130	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,536,908	1,480,556	2,148,584
-	-	-	-	-	-	-
-	<u>3</u>	<u>9,482</u>	<u>902,040</u>	<u>1,536,933</u>	<u>1,480,686</u>	<u>2,148,969</u>
<u>457</u>	<u>50,868</u>	<u>77,907</u>	<u>35,035</u>	<u>(1,505,694)</u>	<u>(941,878)</u>	<u>(2,090,672)</u>
-	-	-	-	-	-	-
-	-	-	-	1,636,218	500,000	1,000,000
-	-	-	-	-	(100,878)	-
-	-	-	-	<u>1,636,218</u>	<u>399,122</u>	<u>1,000,000</u>
457	50,868	77,907	35,035	130,524	(542,756)	(1,090,672)
20,973	368,059	-	603,217	89,627	3,877,024	3,036,919
-	(291,433)	-	-	-	-	-
<u>\$ 21,430</u>	<u>\$ 127,494</u>	<u>\$ 77,907</u>	<u>\$ 638,252</u>	<u>\$ 220,151</u>	<u>\$ 3,334,268</u>	<u>\$ 1,946,247</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Capital Projects			
	Agricultural Center Expansion Fund	Multi-Purpose Center Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	258,388	92,674
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	3,392	4,781	5,528	2,746
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	3,392	4,781	263,916	95,420
EXPENDITURES				
Current:				
General government	85	7	2,961	-
Public safety	-	-	-	11,173
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	498,834	-	323,870	93,855
Intergovernmental	-	-	-	-
Total expenditures	498,919	7	326,831	105,028
Excess (deficiency) of revenues over (under) expenditures	(495,527)	4,774	(62,915)	(9,608)
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	183,381	-
Transfers in	530,231	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	530,231	-	183,381	-
Net change in fund balances	34,704	4,774	120,466	(9,608)
Fund balances at beginning of year as restated	(34,704)	219,450	148,768	107,134
Prior period adjustment	-	-	-	-
Fund balances at end of year	\$ -	\$ 224,224	\$ 269,234	\$ 97,526

Senior Citizen Center	L.C.D.B.G. Mossville Sewer Project	Debt Service		Total Nonmajor Governmental Funds
		Paving Assessment Fund	Fire Protection District 2 of Ward 3	
\$ -	\$ -	\$ -	\$ 111	\$ 11,673,776
-	-	15,566	-	15,566
-	-	-	-	1,713,450
-	-	-	-	13,602,371
-	-	-	-	2,732,250
-	-	-	-	880,551
433	2	7,015	3,060	870,729
-	-	-	-	462,512
-	-	-	-	7,407
-	-	-	-	260,321
-	-	-	-	79,664
<u>433</u>	<u>2</u>	<u>22,581</u>	<u>3,171</u>	<u>32,298,597</u>
-	-	2,365	-	6,308,410
-	-	-	-	7,510,531
-	-	-	-	385
1,651	-	-	-	9,895,938
-	-	-	-	502,959
-	-	-	-	3,856,773
-	-	29,103	85,000	114,103
-	-	4,286	6,861	11,147
-	-	-	-	6,181,206
-	-	-	-	3,172,270
<u>1,651</u>	<u>-</u>	<u>35,754</u>	<u>91,861</u>	<u>37,553,722</u>
<u>(1,218)</u>	<u>2</u>	<u>(13,173)</u>	<u>(88,690)</u>	<u>(5,255,125)</u>
-	-	-	-	232,601
-	-	-	-	7,132,139
-	-	-	-	(1,689,994)
-	-	-	-	5,674,746
(1,218)	2	(13,173)	(88,690)	419,621
20,791	119	4,251	191,515	30,789,167
-	-	-	-	(266,798)
<u>\$ 19,573</u>	<u>\$ 121</u>	<u>\$ (8,922)</u>	<u>\$ 102,825</u>	<u>\$ 30,941,990</u>

**CALCASIEU PARISH POLICE JURY
HEALTH UNIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,125,245	\$ 2,125,245	\$ 2,142,270	\$ 17,025
Intergovernmental revenues	287,729	287,729	285,504	(2,225)
Investment income	140,000	140,000	185,504	45,504
Miscellaneous revenue	-	-	291	291
Total revenues	<u>2,552,974</u>	<u>2,552,974</u>	<u>2,613,569</u>	<u>60,595</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,334,901</u>	<u>1,334,901</u>	<u>1,086,696</u>	<u>248,205</u>
Excess (deficiency) of revenues over expenditures	<u>1,218,073</u>	<u>1,218,073</u>	<u>1,526,873</u>	<u>308,800</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(954,522)</u>	<u>(954,522)</u>	<u>(920,923)</u>	<u>33,599</u>
Net change in fund balances	263,551	263,551	605,950	342,399
Fund balances beginning of year	<u>5,134,066</u>	<u>5,134,066</u>	<u>5,134,066</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,397,617</u>	<u>\$ 5,397,617</u>	<u>\$ 5,740,016</u>	<u>\$ 342,399</u>

**CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,999,434	\$ 2,999,434	\$ 3,018,807	\$ 19,373
Intergovernmental revenues	377,334	377,334	350,615	(26,719)
Charges for services	33,700	33,700	44,083	10,383
Fines and forfeitures	1,500	1,500	754	(746)
Investment income	100,000	100,000	146,833	46,833
Miscellaneous revenues	1,400	1,400	1,591	191
Total revenues	<u>3,513,368</u>	<u>3,513,368</u>	<u>3,562,683</u>	<u>49,315</u>
EXPENDITURES				
Current:				
Public safety	<u>3,507,260</u>	<u>3,507,260</u>	<u>3,373,461</u>	<u>133,799</u>
Net change in fund balances	<u>6,108</u>	<u>6,108</u>	<u>189,222</u>	<u>183,114</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>3,919</u>	<u>3,919</u>
Net change in fund balances	6,108	6,108	193,141	187,033
Fund balances beginning of year	<u>3,569,613</u>	<u>3,569,613</u>	<u>3,569,613</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,575,721</u>	<u>\$ 3,575,721</u>	<u>\$ 3,762,754</u>	<u>\$ 187,033</u>

**CALCASIEU PARISH POLICE JURY
MOSQUITO CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,623,077	\$ 1,623,077	\$ 1,636,062	\$ 12,985
Intergovernmental revenues	132,512	132,512	132,512	-
Investment income	70,000	70,000	87,513	17,513
Sale of assets	-	-	1,257	1,257
Miscellaneous revenue	-	-	15	15
Total revenues	<u>1,825,589</u>	<u>1,825,589</u>	<u>1,857,359</u>	<u>31,770</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,660,516</u>	<u>3,529,798</u>	<u>3,163,053</u>	<u>366,745</u>
Excess (deficiency) of revenues over expenditures	<u>(834,927)</u>	<u>(1,704,209)</u>	<u>(1,305,694)</u>	<u>398,515</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>279,522</u>	<u>279,522</u>	<u>245,923</u>	<u>(33,599)</u>
Net change in fund balances	(555,405)	(1,424,687)	(1,059,771)	364,916
Fund balances beginning of year	<u>2,488,172</u>	<u>2,488,172</u>	<u>2,488,172</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,932,767</u>	<u>\$ 1,063,485</u>	<u>\$ 1,428,401</u>	<u>\$ 364,916</u>

**CALCASIEU PARISH POLICE JURY
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses and permits	\$ 189,000	\$ 189,000	\$ 220,779	\$ 31,779
Intergovernmental revenues	236,286	236,286	236,286	-
Charges for services	158,000	158,000	98,521	(59,479)
Fines and forfeitures	20,000	20,000	9,738	(10,262)
Investment income	9,000	9,000	10,403	1,403
Donations	-	-	151,901	151,901
Miscellaneous revenues	10,000	10,000	21,414	11,414
Total revenues	<u>622,286</u>	<u>622,286</u>	<u>749,042</u>	<u>126,756</u>
EXPENDITURES				
Current:				
Public safety	1,374,373	1,447,623	1,432,373	15,250
Capital improvements	100,000	100,000	40,274	59,726
Total expenditures	<u>1,474,373</u>	<u>1,547,623</u>	<u>1,472,647</u>	<u>74,976</u>
 Excess (deficiency) of revenues over expenditures	 <u>(852,087)</u>	 <u>(925,337)</u>	 <u>(723,605)</u>	 <u>201,732</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	850,000	850,000	789,534	(60,466)
 Net change in fund balances	 (2,087)	 (75,337)	 65,929	 141,266
Fund balances beginning of year	85,696	85,696	85,696	-
 Fund balances end of year	 <u>\$ 83,609</u>	 <u>\$ 10,359</u>	 <u>\$ 151,625</u>	 <u>\$ 141,266</u>

CALCASIEU PARISH POLICE JURY
PARISH PARKS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 87,850	\$ 87,850	\$ 66,549	\$ (21,301)
Investment income	45,000	45,000	108,967	63,967
Gaming revenue	43,000	43,000	-	(43,000)
Miscellaneous revenue	-	-	899	899
Total revenues	<u>175,850</u>	<u>175,850</u>	<u>176,415</u>	<u>565</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>555,134</u>	<u>555,134</u>	<u>489,987</u>	<u>65,147</u>
Excess (deficiency) of revenues over expenditures	<u>(379,284)</u>	<u>(379,284)</u>	<u>(313,572)</u>	<u>65,712</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	(79,284)	(79,284)	(13,572)	65,712
Fund balances beginning of year	<u>184,266</u>	<u>184,266</u>	<u>184,266</u>	<u>-</u>
Fund balances end of year	<u>\$ 104,982</u>	<u>\$ 104,982</u>	<u>\$ 170,694</u>	<u>\$ 65,712</u>

**CALCASIEU PARISH POLICE JURY
 PLANNING AND DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses and permits	\$ 315,500	\$ 315,500	\$ 430,662	\$ 115,162
Intergovernmental revenues	46,000	46,000	48,000	2,000
Charges for services	166,450	166,450	129,032	(37,418)
Investment income	15,000	15,000	23,495	8,495
Miscellaneous revenues	10,000	10,000	5,176	(4,824)
Total revenues	<u>552,950</u>	<u>552,950</u>	<u>636,365</u>	<u>83,415</u>
EXPENDITURES				
Current:				
Economic development	<u>1,374,465</u>	<u>1,379,126</u>	<u>1,293,961</u>	<u>85,165</u>
Excess (deficiency) of revenues over expenditures	<u>(821,515)</u>	<u>(826,176)</u>	<u>(657,596)</u>	<u>168,580</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>742,000</u>	<u>742,000</u>	<u>742,000</u>	<u>-</u>
Net change in fund balances	(79,515)	(84,176)	84,404	168,580
Fund balances beginning of year	<u>411,869</u>	<u>411,869</u>	<u>411,869</u>	<u>-</u>
Fund balances end of year	<u>\$ 332,354</u>	<u>\$ 327,693</u>	<u>\$ 496,273</u>	<u>\$ 168,580</u>

CALCASIEU PARISH POLICE JURY
ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 868,500	\$ 868,500	\$ 1,068,779	\$ 200,279
Charges for services	1,616,259	1,616,259	1,595,475	(20,784)
Investment income	90,000	90,000	129,103	39,103
Miscellaneous revenues	-	-	150	150
Total revenues	<u>2,574,759</u>	<u>2,574,759</u>	<u>2,793,507</u>	<u>218,748</u>
EXPENDITURES				
Current:				
General government	<u>2,241,793</u>	<u>2,251,493</u>	<u>1,974,765</u>	<u>276,728</u>
Excess (deficiency) of revenues over expenditures	<u>332,966</u>	<u>323,266</u>	<u>818,742</u>	<u>495,476</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(482,000)</u>	<u>(482,000)</u>	<u>(522,000)</u>	<u>(40,000)</u>
Net change in fund balances	(149,034)	(158,734)	296,742	455,476
Fund balances beginning of year	<u>3,443,713</u>	<u>3,443,713</u>	<u>3,443,713</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,294,679</u>	<u>\$ 3,284,979</u>	<u>\$ 3,740,455</u>	<u>\$ 455,476</u>

**CALCASIEU PARISH POLICE JURY
INFORMATION SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 170,757	\$ 258,515	\$ 245,699	\$ (12,816)
Investment income	7,000	7,000	7,437	437
Miscellaneous revenues	-	-	-	-
Total revenues	<u>177,757</u>	<u>265,515</u>	<u>253,136</u>	<u>(12,379)</u>
EXPENDITURES				
Current:				
General government	<u>847,080</u>	<u>941,800</u>	<u>909,098</u>	<u>32,702</u>
Excess (deficiency) of revenues over expenditures	<u>(669,323)</u>	<u>(676,285)</u>	<u>(655,962)</u>	<u>20,323</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>635,000</u>	<u>635,000</u>	<u>635,000</u>	<u>-</u>
Net change in fund balances	(34,323)	(41,285)	(20,962)	20,323
Fund balances beginning of year	<u>10,083</u>	<u>10,083</u>	<u>10,083</u>	<u>-</u>
Fund balances end of year	<u>\$ (24,240)</u>	<u>\$ (31,202)</u>	<u>\$ (10,879)</u>	<u>\$ 20,323</u>

**CALCASIEU PARISH POLICE JURY
CRIMINAL COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,712,063	\$ 2,712,063	\$ 2,729,815	\$ 17,752
Intergovernmental revenues	582,500	582,500	605,243	22,743
Charges for services	1,296,455	1,296,455	1,334,704	38,249
Fines and forfeitures	1,091,500	1,091,500	953,083	(138,417)
Investment income	80,000	80,000	74,989	(5,011)
Miscellaneous revenues	-	-	4,199	4,199
Total revenues	<u>5,762,518</u>	<u>5,762,518</u>	<u>5,702,033</u>	<u>(60,485)</u>
EXPENDITURES				
Current:				
General government	<u>5,928,110</u>	<u>6,068,822</u>	<u>5,946,683</u>	<u>122,139</u>
Net change in fund balances	<u>(165,592)</u>	<u>(306,304)</u>	<u>(244,650)</u>	<u>61,654</u>
Fund balances beginning of year	<u>1,767,729</u>	<u>1,767,729</u>	<u>1,767,729</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,602,137</u>	<u>\$ 1,461,425</u>	<u>\$ 1,523,079</u>	<u>\$ 61,654</u>

CALCASIEU PARISH POLICE JURY
SECTION 8 HOUSING ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,704,013	\$ 2,704,013	\$ 2,637,391	\$ (66,622)
Investment income	5,000	5,000	21,482	16,482
Miscellaneous revenues	-	-	922	922
Total revenues	<u>2,709,013</u>	<u>2,709,013</u>	<u>2,659,795</u>	<u>(49,218)</u>
EXPENDITURES				
Current:				
Economic development	<u>2,703,971</u>	<u>2,730,253</u>	<u>2,581,221</u>	<u>149,032</u>
Net change in fund balances	5,042	(21,240)	78,574	99,814
Fund balances beginning of year	<u>565,254</u>	<u>565,254</u>	<u>565,254</u>	<u>-</u>
Fund balances end of year	<u>\$ 570,296</u>	<u>\$ 544,014</u>	<u>\$ 643,828</u>	<u>\$ 99,814</u>

**CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,430,911	\$ 3,430,911	\$ 3,042,003	\$ (388,908)
Investment income	3,500	3,500	3,699	199
Total revenues	<u>3,434,411</u>	<u>3,434,411</u>	<u>3,045,702</u>	<u>(388,709)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,432,913</u>	<u>3,432,913</u>	<u>2,930,179</u>	<u>502,734</u>
Net change in fund balances	1,498	1,498	115,523	114,025
Fund balances beginning of year	<u>87,738</u>	<u>87,738</u>	<u>87,738</u>	<u>-</u>
Fund balances end of year	<u>\$ 89,236</u>	<u>\$ 89,236</u>	<u>\$ 203,261</u>	<u>\$ 114,025</u>

**CALCASIEU PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 830,230	\$ 980,230	\$ 782,591	\$ (197,639)
Charges for services	63,746	63,746	63,748	2
Investment income	3,250	3,250	9,574	6,324
Miscellaneous revenues	500	500	428	(72)
Total revenues	<u>897,726</u>	<u>1,047,726</u>	<u>856,341</u>	<u>(191,385)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>931,650</u>	<u>1,081,650</u>	<u>935,258</u>	<u>146,392</u>
Excess (deficiency) of revenues over expenditures	(33,924)	(33,924)	(78,917)	(44,993)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	-	(10,000)
Transfers out	<u>(8,640)</u>	<u>(8,640)</u>	<u>(8,640)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,360</u>	<u>1,360</u>	<u>(8,640)</u>	<u>(10,000)</u>
Net change in fund balances	(32,564)	(32,564)	(87,557)	(54,993)
Fund balances beginning of year	<u>274,995</u>	<u>274,995</u>	<u>274,995</u>	<u>-</u>
Fund balances end of year	<u>\$ 242,431</u>	<u>\$ 242,431</u>	<u>\$ 187,438</u>	<u>\$ (54,993)</u>

**CALCASIEU PARISH POLICE JURY
TRANSIT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 372,873	\$ 372,873	\$ 300,544	\$ (72,329)
Charges for services	17,400	17,400	14,537	(2,863)
Investment income	1,400	1,400	3,498	2,098
Miscellaneous revenues	-	-	36,356	36,356
Total revenues	<u>391,673</u>	<u>391,673</u>	<u>354,935</u>	<u>(36,738)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>716,853</u>	<u>716,853</u>	<u>710,754</u>	<u>6,099</u>
Excess (deficiency) of revenues over expenditures	(325,180)	(325,180)	(355,819)	(30,639)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>334,245</u>	<u>34,245</u>
Net change in fund balances	(25,180)	(25,180)	(21,574)	3,606
Fund balances beginning of year	<u>29,776</u>	<u>29,776</u>	<u>29,776</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,596</u>	<u>\$ 4,596</u>	<u>\$ 8,202</u>	<u>\$ 3,606</u>

**CALCASIEU PARISH POLICE JURY
LAJET FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 163,344	\$ 163,344	\$ 125,759	\$ (37,585)
Investment income	500	500	926	426
Total revenues	<u>163,844</u>	<u>163,844</u>	<u>126,685</u>	<u>(37,159)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>164,243</u>	<u>164,243</u>	<u>155,296</u>	<u>8,947</u>
Net change in fund balances	(399)	(399)	(28,611)	(28,212)
Fund balances beginning of year	<u>36,296</u>	<u>36,296</u>	<u>36,296</u>	<u>-</u>
Fund balances end of year	<u>\$ 35,897</u>	<u>\$ 35,897</u>	<u>\$ 7,685</u>	<u>\$ (28,212)</u>

**CALCASIEU PARISH POLICE JURY
FOOD FOR SENIORS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 800	\$ 800	\$ 1,106	\$ 306
EXPENDITURES				
Current:				
Health and welfare	54,664	54,664	45,257	9,407
Excess (deficiency) of revenues over expenditures	(53,864)	(53,864)	(44,151)	9,713
OTHER FINANCING SOURCES (USES)				
Transfers in	33,640	33,640	33,640	-
Net change in fund balances	(20,224)	(20,224)	(10,511)	9,713
Fund balances beginning of year	29,102	29,102	29,102	-
Fund balances end of year	<u>\$ 8,878</u>	<u>\$ 8,878</u>	<u>\$ 18,591</u>	<u>\$ 9,713</u>

**CALCASIEU PARISH POLICE JURY
MULTIPURPOSE CONTRACT POSTAL UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 30,569	\$ 30,569	\$ 30,570	\$ 1
Investment income	750	750	1,388	638
Miscellaneous revenues	1,800	1,800	1,654	(146)
Total revenues	<u>33,119</u>	<u>33,119</u>	<u>33,612</u>	<u>493</u>
EXPENDITURES				
Current:				
Health and welfare	<u>44,369</u>	<u>44,369</u>	<u>39,348</u>	<u>5,021</u>
Excess (deficiency) of revenues over expenditures	(11,250)	(11,250)	(5,736)	5,514
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>9,182</u>	<u>9,182</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(2,068)	(2,068)	3,446	5,514
Fund balances beginning of year	<u>34,397</u>	<u>34,397</u>	<u>34,397</u>	<u>-</u>
Fund balances end of year	<u>\$ 32,329</u>	<u>\$ 32,329</u>	<u>\$ 37,843</u>	<u>\$ 5,514</u>

CALCASIEU PARISH POLICE JURY
TASC FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 260,503	\$ 260,503	\$ 167,250	\$ (93,253)
Investment income	500	500	882	382
Miscellaneous revenue	100	100	54	(46)
Total revenues	<u>261,103</u>	<u>261,103</u>	<u>168,186</u>	<u>(92,917)</u>
EXPENDITURES				
Current:				
Public safety	<u>261,103</u>	<u>261,103</u>	<u>256,478</u>	<u>4,625</u>
Net change in fund balances	-	-	(88,292)	(88,292)
Fund balances beginning of year	<u>(10,509)</u>	<u>(10,509)</u>	<u>(10,509)</u>	<u>-</u>
Fund balances end of year	<u>\$ (10,509)</u>	<u>\$ (10,509)</u>	<u>\$ (98,801)</u>	<u>\$ (88,292)</u>

**CALCASIEU PARISH POLICE JURY
FEDERAL FOSTER CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 373,323	\$ 373,323	\$ 296,541	(76,782)
Investment income	1,500	1,500	13,567	12,067
Total revenues	<u>374,823</u>	<u>374,823</u>	<u>310,108</u>	<u>(64,715)</u>
EXPENDITURES				
Current:				
Public safety	<u>479,326</u>	<u>479,326</u>	147,140	332,186
Net change in fund balances	(104,503)	(104,503)	162,968	267,471
Fund balances beginning of year	<u>295,939</u>	<u>295,939</u>	<u>295,939</u>	<u>-</u>
Fund balances end of year	<u>\$ 191,436</u>	<u>\$ 191,436</u>	<u>\$ 458,907</u>	<u>\$ 267,471</u>

**CALCASIEU PARISH POLICE JURY
 DRUG COURT PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 168,600	\$ 168,600	\$ 205,268	\$ 36,668
Investment income	900	900	1,194	294
Miscellaneous revenue	150	150	157	7
Total revenues	<u>169,650</u>	<u>169,650</u>	<u>206,619</u>	<u>36,969</u>
EXPENDITURES				
Current:				
Public safety	<u>173,056</u>	<u>173,056</u>	<u>205,397</u>	<u>(32,341)</u>
Net change in fund balances	(3,406)	(3,406)	1,222	4,628
Fund balances beginning of year	<u>36,081</u>	<u>36,081</u>	<u>36,081</u>	<u>-</u>
Fund balances end of year	<u>\$ 32,675</u>	<u>\$ 32,675</u>	<u>\$ 37,303</u>	<u>\$ 4,628</u>

**CALCASIEU PARISH POLICE JURY
HOMELAND SECURITY GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 944,850	\$ 944,850	\$ 433,205	\$ (511,645)
Investment income	-	-	328	328
Total revenues	<u>944,850</u>	<u>944,850</u>	<u>433,533</u>	<u>(511,317)</u>
EXPENDITURES				
Current:				
Public safety	<u>944,850</u>	<u>944,850</u>	<u>339,191</u>	<u>605,659</u>
Net change in fund balances	-	-	94,342	94,342
Fund balances beginning of year	<u>(96,474)</u>	<u>(96,474)</u>	<u>(96,474)</u>	<u>-</u>
Fund balances end of year	<u>\$ (96,474)</u>	<u>\$ (96,474)</u>	<u>\$ (2,132)</u>	<u>\$ 94,342</u>

**CALCASIEU PARISH POLICE JURY
FLOOD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,076,509	\$ 1,076,509	\$ 55,556	\$ (1,020,953)
Investment income	3,000	3,000	1,350	(1,650)
Miscellaneous revenue	296,596	296,596	600	(295,996)
Total revenues	<u>1,376,105</u>	<u>1,376,105</u>	<u>57,506</u>	<u>(1,318,599)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,471,544</u>	<u>1,471,544</u>	<u>143,084</u>	<u>1,328,460</u>
Net change in fund balances	(95,439)	(95,439)	(85,578)	9,861
Fund balances beginning of year	<u>111,557</u>	<u>111,557</u>	<u>111,557</u>	<u>-</u>
Fund balances end of year	<u>\$ 16,118</u>	<u>\$ 16,118</u>	<u>\$ 25,979</u>	<u>\$ 9,861</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU EMERGENCY RESPONSE TRAINING CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 154,500	\$ 154,500	\$ 83,209	\$ (71,291)
Investment income	1,000	1,000	506	(494)
Sale of assets	-	-	7,885	7,885
Total revenues	<u>155,500</u>	<u>155,500</u>	<u>91,600</u>	<u>(63,900)</u>
EXPENDITURES				
Current:				
Public safety	253,500	253,500	224,116	29,384
Capital outlay	<u>105,000</u>	<u>105,000</u>	<u>58,325</u>	<u>46,675</u>
Total expenditures	<u>358,500</u>	<u>358,500</u>	<u>282,441</u>	<u>76,059</u>
Excess (deficiency) of revenues over expenditures	<u>(203,000)</u>	<u>(203,000)</u>	<u>(190,841)</u>	<u>12,159</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>203,000</u>	<u>203,000</u>	<u>188,554</u>	<u>(14,446)</u>
Net change in fund balances	-	-	(2,287)	(2,287)
Fund balances beginning of year	<u>(6,195)</u>	<u>(6,195)</u>	<u>(6,195)</u>	<u>-</u>
Fund balances end of year	<u>\$ (6,195)</u>	<u>\$ (6,195)</u>	<u>\$ (8,482)</u>	<u>\$ (2,287)</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	-	-	83,553	83,553
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,083,553</u>	<u>83,553</u>
EXPENDITURES				
Current:				
Public works	<u>1,259,246</u>	<u>1,259,246</u>	<u>1,078,518</u>	<u>180,728</u>
Excess (deficiency) of revenues over expenditures	<u>(259,246)</u>	<u>(259,246)</u>	<u>5,035</u>	<u>264,281</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(83,553)	(83,553)
Net change in fund balances	(259,246)	(259,246)	(78,518)	180,728
Fund balances beginning of year	<u>2,510,625</u>	<u>2,510,625</u>	<u>2,510,625</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,251,379</u>	<u>\$ 2,251,379</u>	<u>\$ 2,432,107</u>	<u>\$ 180,728</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF FEDERAL PROGRAM DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ -	\$ -	\$ 367	\$ 367
EXPENDITURES				
Current:				
Health and welfare	-	73,779	69,166	4,613
Excess (deficiency) of revenues over expenditures	-	(73,779)	(68,799)	4,980
OTHER FINANCING SOURCES (USES)				
Transfers in	-	73,779	79,000	5,221
Net change in fund balances	-	-	10,201	10,201
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ 10,201	\$ 10,201

**CALCASIEU PARISH POLICE JURY
RIVERBOAT RECREATION ENDOWMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 24,000	\$ 24,000	\$ 31,027	\$ 7,027
EXPENDITURES				
Current:				
Culture and recreation	24,050	24,050	31,181	(7,131)
Net change in fund balances	(50)	(50)	(154)	(104)
Fund balances beginning of year	1,003,537	1,003,537	1,003,537	-
Fund balances end of year	<u>\$ 1,003,487</u>	<u>\$ 1,003,487</u>	<u>\$ 1,003,383</u>	<u>\$ (104)</u>

**CALCASIEU PARISH POLICE JURY
LIBRARY DEBT SERVICE REDUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 25,050	\$ 25,050	\$ 31,181	\$ 6,131
EXPENDITURES				
Current:				
Intergovernmental	25,050	25,050	31,181	(6,131)
Net change in fund balances	-	-	-	-
Fund balances beginning of year	1,000,067	1,000,067	1,000,067	-
Fund balances end of year	<u>\$ 1,000,067</u>	<u>\$ 1,000,067</u>	<u>\$ 1,000,067</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LAW LIBRARY COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 47,136	\$ 2,136
Investment income	2,250	2,250	3,019	769
Miscellaneous revenues	100	100	540	440
Total revenues	<u>47,350</u>	<u>47,350</u>	<u>50,695</u>	<u>3,345</u>
EXPENDITURES				
Current:				
General government	<u>58,425</u>	<u>58,425</u>	<u>51,815</u>	<u>6,610</u>
Net change in fund balances	(11,075)	(11,075)	(1,120)	9,955
Fund balances beginning of year	<u>95,933</u>	<u>95,933</u>	<u>95,933</u>	<u>-</u>
Fund balances end of year	<u>\$ 84,858</u>	<u>\$ 84,858</u>	<u>\$ 94,813</u>	<u>\$ 9,955</u>

**CALCASIEU PARISH POLICE JURY
CIVILIAN AIRPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 750	\$ 750	\$ 635	\$ (115)
EXPENDITURES				
Current:				
General government	10	10	1	9
Excess (deficiency) of revenues over expenditures	740	740	634	(106)
OTHER FINANCING SOURCES (USES)				
Transfers out	(15,000)	(15,000)	(15,000)	-
Net change in fund balances	(14,260)	(14,260)	(14,366)	(106)
Fund balances beginning of year	34,663	34,663	34,663	-
Fund balances end of year	<u>\$ 20,403</u>	<u>\$ 20,403</u>	<u>\$ 20,297</u>	<u>\$ (106)</u>

**CALCASIEU PARISH POLICE JURY
PORT INDUSTRIAL PARK DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 500	\$ 500	\$ 657	\$ 157
EXPENDITURES				
Current:				
General government	10	10	1	9
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>10,010</u>	<u>10,010</u>	<u>1</u>	<u>10,009</u>
Net change in fund balances	(9,510)	(9,510)	656	10,166
Fund balances beginning of year	<u>21,090</u>	<u>21,090</u>	<u>21,090</u>	<u>-</u>
Fund balances end of year	<u>\$ 11,580</u>	<u>\$ 11,580</u>	<u>\$ 21,746</u>	<u>\$ 10,166</u>

**CALCASIEU PARISH POLICE JURY
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ 50,303	\$ 50,303	\$ 48,677	\$ (1,626)
Investment income	1,000	1,000	3,126	2,126
Total revenue	<u>51,303</u>	<u>51,303</u>	<u>51,803</u>	<u>500</u>
EXPENDITURES				
Current:				
General government	<u>25</u>	<u>25</u>	<u>3</u>	<u>22</u>
Net change in fund balances	51,278	51,278	51,800	522
Fund balances beginning of year	<u>77,054</u>	<u>77,054</u>	<u>77,054</u>	<u>-</u>
Fund balances end of year	<u>\$ 128,332</u>	<u>\$ 128,332</u>	<u>\$ 128,854</u>	<u>\$ 522</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 795,371	\$ 795,371	\$ 790,296	\$ (5,075)
Intergovernmental revenues	101,154	101,154	104,741	3,587
Investment income	13,000	13,000	21,555	8,555
Miscellaneous revenue	-	-	-	-
Total revenues	<u>909,525</u>	<u>909,525</u>	<u>916,592</u>	<u>7,067</u>
EXPENDITURES				
Current:				
Health and welfare	<u>898,783</u>	<u>898,783</u>	<u>843,134</u>	<u>55,649</u>
Net change in fund balances	<u>10,742</u>	<u>10,742</u>	<u>73,458</u>	<u>62,716</u>
Fund balances beginning of year	<u>642,848</u>	<u>642,848</u>	<u>642,848</u>	<u>-</u>
Fund balances end of year	<u>\$ 653,590</u>	<u>\$ 653,590</u>	<u>\$ 716,306</u>	<u>\$ 62,716</u>

NONMAJOR ENTERPRISE FUNDS

Waterworks District 5 of Wards 5 and 3 accounts for the operation of the water system for this district. The principal revenue of this fund is from the water system user fees as well as property tax used to finance the general obligation debt.

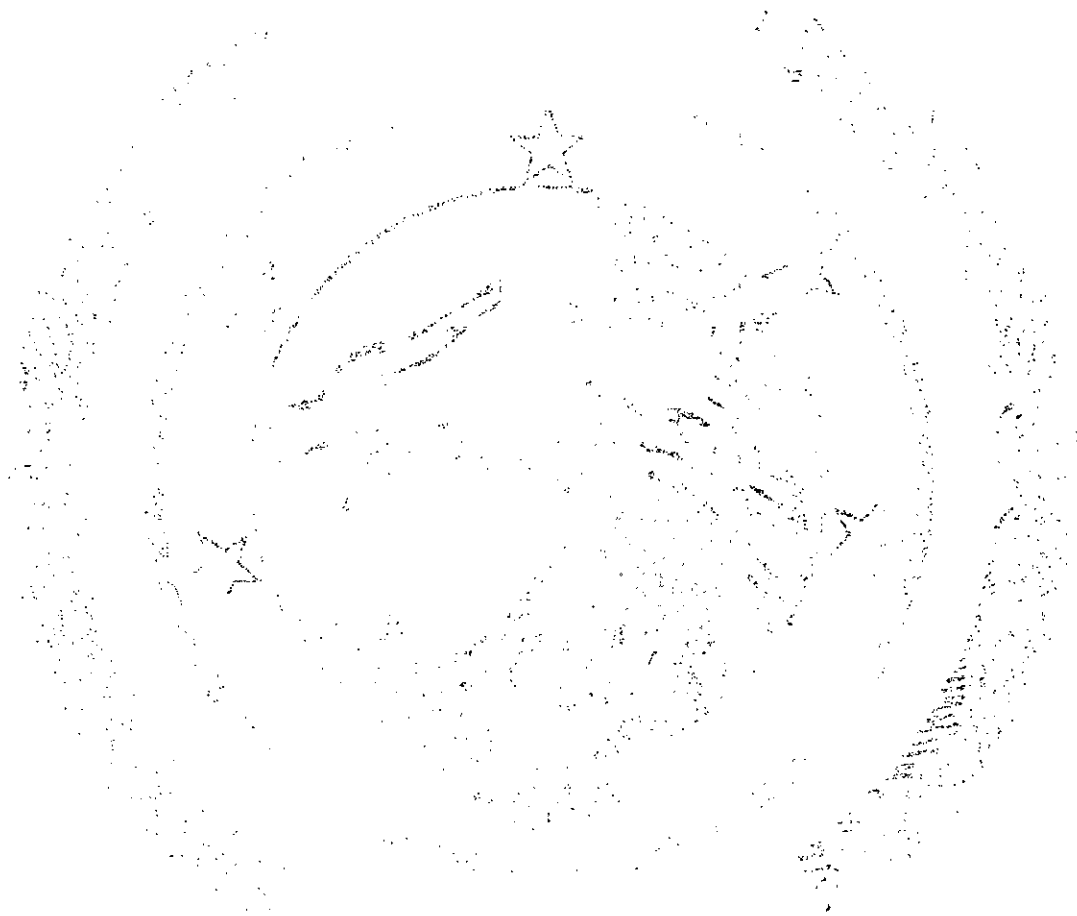
Sewer District 11 of Ward 3 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from the sewer system user fees as well as the property tax revenue used to finance the general obligation debt.

Sewer District 8 of Ward 4 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from sewer system user fees.

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2005**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 36,124	\$ 5,156	\$ 84	\$ 41,364
Restricted cash and cash equivalents - bond covenants	2,447	-	-	2,447
Investments	752,724	118,730	447	871,901
Restricted investments - customer deposits	35,971	970	-	36,941
Restricted investments - bond covenants	6,465	-	-	6,465
Accounts receivable - net	70,142	-	977	71,119
Taxes receivable - net	101,862	-	-	101,862
Interest receivable	7,093	890	4	7,987
Special assessments receivable	11,601	-	-	11,601
Due from other governments	9,981	-	-	9,981
Due from other funds	1,129	17,497	-	18,626
Other receivables	3,797	-	-	3,797
Total current assets	1,039,336	143,243	1,512	1,184,091
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	-	3,147	-	3,147
Investments	101,646	72,469	-	174,115
Taxes receivable	-	45,733	-	45,733
Interest receivable	-	841	-	841
Total restricted assets	101,646	122,190	-	223,836
Capital assets:				
Land	24,000	179,334	-	203,334
Buildings	98,815	-	-	98,815
Improvements other than buildings	2,634,190	4,998,846	-	7,633,036
Equipment	165,715	87,768	8,163	261,646
Construction in Progress	19,537	-	-	19,537
Total capital assets	2,942,257	5,265,948	8,163	8,216,368
Accumulated depreciation	(1,586,575)	(1,219,996)	(8,163)	(2,814,734)
Net capital assets	1,355,682	4,045,952	-	5,401,634
Other non-current assets	-	5,619	-	5,619
Total assets	\$ 2,496,664	\$ 4,317,004	\$ 1,512	\$ 6,815,180

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 24,281	\$ 6,628	\$ -	\$ 30,909
Due to other funds	17,497	-	42,349	59,846
Accrued liabilities	6,649	-	-	6,649
Refundable customer deposits	35,971	970	-	36,941
Accrued interest payable	9,591	-	-	9,591
Advances from other funds	2,460	-	-	2,460
Compensated absences	3,301	-	-	3,301
Bonds payable	<u>18,822</u>	<u>30,000</u>	<u>-</u>	<u>48,822</u>
Total current liabilities	118,572	37,598	42,349	198,519
Noncurrent liabilities:				
Advances from other funds	6,176	-	-	6,176
Bonds payable	<u>205,292</u>	<u>205,000</u>	<u>-</u>	<u>410,292</u>
Total noncurrent liabilities	211,468	205,000	-	416,468
Total liabilities	<u>330,040</u>	<u>242,598</u>	<u>42,349</u>	<u>614,987</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,131,568	3,810,952	-	4,942,520
Restricted for:				
Debt service	56,084	121,220	-	177,304
Unrestricted	<u>978,972</u>	<u>142,234</u>	<u>(40,837)</u>	<u>1,080,369</u>
Total net assets	<u>\$ 2,166,624</u>	<u>\$ 4,074,406</u>	<u>\$ (40,837)</u>	<u>\$ 6,200,193</u>



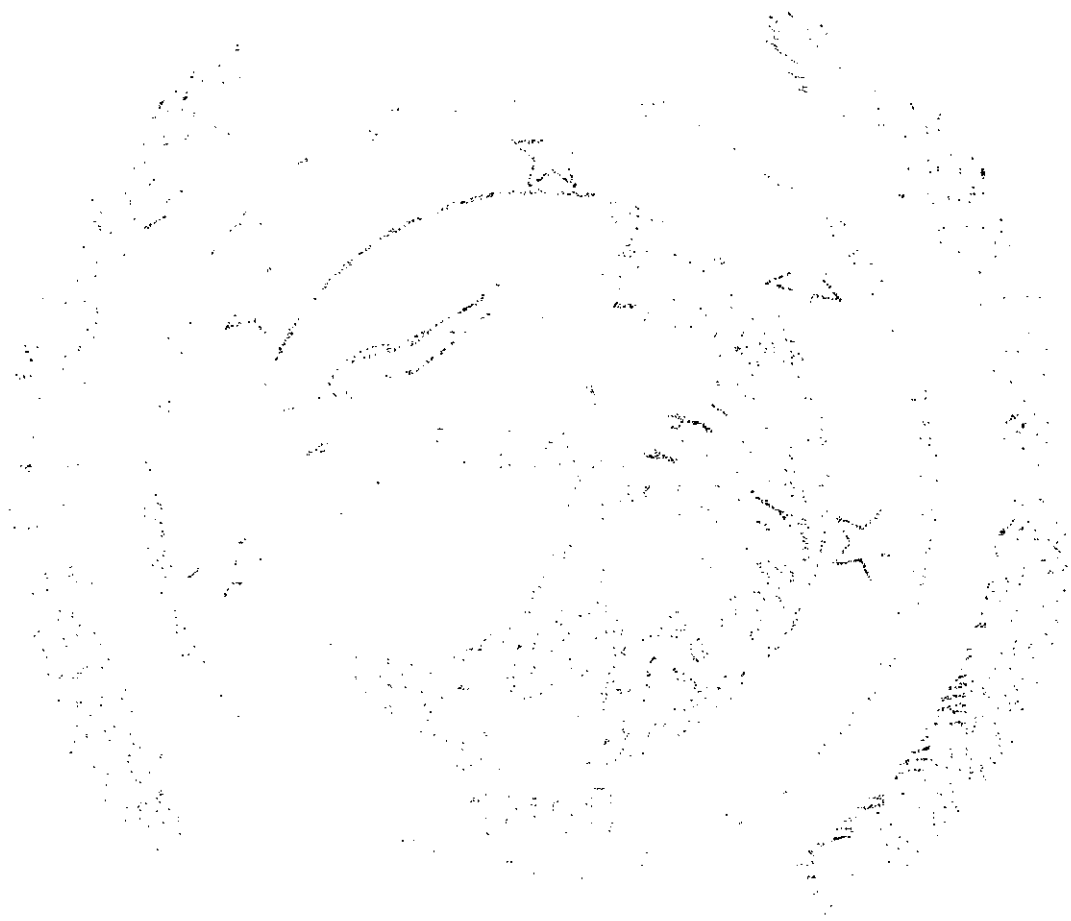
**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Waterworks District No. 5 of Wards 3 & 8</u>	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
OPERATING REVENUES				
Charges for services	\$ 398,857	\$ 118,527	\$ 578	\$ 517,962
Miscellaneous revenues	<u>14,166</u>	<u>-</u>	<u>-</u>	<u>14,166</u>
Total operating revenues	413,023	118,527	578	532,128
OPERATING EXPENSES				
Personal services	152,455	18,863	-	171,318
Employee benefits	45,184	8,340	-	53,524
Supplies	28,993	9,957	-	38,950
Contractual services	189,308	37,411	2,510	229,229
Depreciation	<u>96,449</u>	<u>118,796</u>	<u>-</u>	<u>215,245</u>
Total operating expenses	512,389	193,367	2,510	708,266
Operating income (loss)	(99,366)	(74,840)	(1,932)	(176,138)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	103,606	45,376	-	148,982
Investment earnings	21,460	4,864	6	26,330
Interest expense	(12,354)	(19,580)	-	(31,934)
Miscellaneous expense	-	(702)	-	(702)
Grant revenue	<u>14,014</u>	<u>-</u>	<u>-</u>	<u>14,014</u>
Total nonoperating revenues (expenses)	126,726	29,958	6	156,690
Change in net assets	27,360	(44,882)	(1,926)	(19,448)
Total net assets at beginning of year	<u>2,139,264</u>	<u>4,119,288</u>	<u>(38,911)</u>	<u>6,219,641</u>
Total net assets at end of year	<u>\$ 2,166,624</u>	<u>\$ 4,074,406</u>	<u>\$ (40,837)</u>	<u>\$ 6,200,193</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Waterworks District No. 5 of Wards 3 & 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipt from customers	\$ 418,034	\$ 119,623	\$ 250	\$ 537,907
Other operating receipts	7,200	-	-	7,200
Payments to suppliers for goods and services	(195,074)	(37,446)	(2,510)	(235,030)
Payments to employees for services and benefits	(196,326)	(28,784)	-	(225,110)
Payments to interfund provider of services	(53,566)	(4,571)	-	(58,137)
Net cash provided by (used for) operating activities	<u>(19,732)</u>	<u>48,822</u>	<u>(2,260)</u>	<u>26,830</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	96,378	40,591	-	136,969
Transfers in from other funds	6,762	-	2,500	9,262
Net cash provided by (used for) noncapital financing activities	<u>103,140</u>	<u>40,591</u>	<u>2,500</u>	<u>146,231</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	(40,781)	(13,546)	-	(54,327)
Principal paid on debt	(29,288)	(30,000)	-	(59,288)
Interest and fiscal charges paid on debt	(12,675)	(19,580)	-	(32,255)
Principal received on special assessment levy	3,740	-	-	3,740
Interest received on special assessment levy	922	-	-	922
Net cash provided by (used for) capital and related financing activities	<u>(78,082)</u>	<u>(63,126)</u>	<u>-</u>	<u>(141,208)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(1,000,426)	(262,554)	(492)	(1,263,472)
Proceeds from sales and maturities of investments	953,182	228,799	280	1,182,261
Interest received on investments	27,909	6,325	9	34,243
Net cash provided by (used for) investing activities	<u>(19,335)</u>	<u>(27,430)</u>	<u>(203)</u>	<u>(46,968)</u>
Net increase (decrease) in cash and cash equivalents	(14,009)	(1,143)	37	(15,115)
Cash and cash equivalents at beginning of year	<u>52,580</u>	<u>9,446</u>	<u>47</u>	<u>62,073</u>
Cash and cash equivalents at end of year	<u>\$ 38,571</u>	<u>\$ 8,303</u>	<u>\$ 84</u>	<u>\$ 46,958</u>
Classified as:				
Current assets	\$ 36,124	\$ 5,156	\$ 84	\$ 41,364
Restricted assets	2,447	3,147	-	5,594
Totals	<u>\$ 38,571</u>	<u>\$ 8,303</u>	<u>\$ 84</u>	<u>\$ 46,958</u>

	<u>Waterworks District No. 5 of Wards 3 & 8</u>	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (99,366)	\$ (74,840)	\$ (1,932)	\$ (176,138)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	96,449	118,796	-	215,245
Changes in assets and liabilities:				
Decrease (increase) in other assets	(471)	-	-	(471)
Decrease (increase) in due from other funds	-	1,097	-	1,097
Decrease (increase) in accounts receivable	(8,688)	-	(328)	(9,016)
Increase (decrease) in accounts payable	(5,130)	4,776	-	(354)
Increase (decrease) in accrued liabilities	1,090	(867)	-	223
Increase (decrease) in due to other funds	(4,418)	(109)	-	(4,527)
Increase (decrease) in compensated absences payable	677	(31)	-	646
Increase (decrease) in refundable customer deposits	125	-	-	125
Total adjustments	<u>79,634</u>	<u>123,662</u>	<u>(328)</u>	<u>202,968</u>
Net cash provided by (used for) operating activities	<u>\$ (19,732)</u>	<u>\$ 48,822</u>	<u>\$ (2,260)</u>	<u>\$ 26,830</u>
Non cash investing, capital, and financing activities:				
Decrease in fair value of investments	<u>\$ (13,909)</u>	<u>\$ (2,980)</u>	<u>\$ (7)</u>	<u>\$ (16,896)</u>



INTERNAL SERVICE FUNDS

Self-Insured Workmen's Compensation Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured workmen's compensation program.

Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured health insurance program.

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

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

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2005

ASSETS	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
Current assets:					
Cash and cash equivalents	\$ 77,551	\$ 191,022	\$ 59,908	\$ 23,194	\$ 351,675
Investments	1,741,310	4,633,872	1,398,098	541,287	8,314,567
Interest receivable	15,495	38,473	11,666	4,373	70,007
Due from other funds	15,521	-	4,411	-	19,932
Prepaid items	8,340	-	102,280	-	110,620
Other receivables	37,154	28,255	-	-	65,409
Total current assets	1,895,371	4,891,622	1,576,363	568,854	8,932,210
Capital assets:					
Equipment	24,122	9,026	7,400	-	40,548
Accumulated depreciation	(24,092)	(903)	(2,599)	-	(27,594)
Net capital assets	30	8,123	4,801	-	12,954
Total assets	1,895,401	4,899,745	1,581,164	568,854	8,945,164
LIABILITIES					
Current liabilities:					
Accounts payable	16,202	19,657	59,768	-	95,627
Accrued liabilities	3,139	3,328	921	-	7,388
Due to other governments	-	939,321	-	-	939,321
Due to other funds	-	-	10,000	-	10,000
Compensated absences	4,183	3,834	-	-	8,017
Claims payable - current portion	327,027	425,450	581,712	11,495	1,345,684
Noncurrent liabilities:					
Claims payable	163,513	-	1,133,423	-	1,296,936
Total liabilities	514,064	1,391,590	1,785,824	11,495	3,702,973
NET ASSETS					
Invested in capital assets, net of related debt	30	-	4,801	-	4,831
Unrestricted	1,381,307	3,508,155	(209,461)	557,359	5,237,360
Total net assets	\$ 1,381,337	\$ 3,508,155	\$ (204,660)	\$ 557,359	\$ 5,242,191

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
Operating revenues:					
Charges for services	\$ 639,352	\$ 4,909,301	\$ 1,653,942	\$ 56,015	\$ 7,258,610
Miscellaneous revenue	-	65	-	-	65
Total operating revenue	<u>639,352</u>	<u>4,909,366</u>	<u>1,653,942</u>	<u>56,015</u>	<u>7,258,675</u>
Operating expenses:					
Personal services	76,589	74,257	20,067	-	170,913
Employee benefits	20,381	20,120	5,001	-	45,502
Supplies	23,948	8,850	-	-	32,798
Contractual services	107,463	486,093	44,198	22	637,776
Insurance premiums	103,761	578,829	996,895	-	1,679,485
Claims	592,058	3,880,640	604,497	18,965	5,096,160
Depreciation	1,311	903	1,263	-	3,477
Total operating expenses	<u>925,511</u>	<u>5,049,692</u>	<u>1,671,921</u>	<u>18,987</u>	<u>7,666,111</u>
Operating income (loss)	(286,159)	(140,326)	(17,979)	37,028	(407,436)
Nonoperating revenues:					
Investment income	51,204	92,999	31,687	15,364	191,254
Income (loss) before operating transfers	(234,955)	(47,327)	13,708	52,392	(216,182)
Transfers in/out:					
Transfers in	-	413,520	-	-	413,520
Transfers out	-	-	-	(400,000)	(400,000)
Total transfers in/out	-	413,520	-	(400,000)	13,520
Change in net assets	(234,955)	366,193	13,708	(347,608)	(202,662)
Total net assets beginning of year	1,616,292	3,141,962	(218,368)	904,967	5,444,853
Total net assets end of year	<u>\$ 1,381,337</u>	<u>\$ 3,508,155</u>	<u>\$ (204,660)</u>	<u>\$ 557,359</u>	<u>\$ 5,242,191</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from interfund users	\$ 525,405	\$ 3,449,092	\$ 1,380,165	\$ 36,365	\$ 5,391,027
Receipts from insured	113,947	1,905,633	273,777	19,650	2,313,007
Payments to suppliers for goods and services	(819,488)	(5,586,618)	(1,829,048)	(19,331)	(8,254,485)
Payments to employees for services and benefits	(105,169)	(93,144)	(28,557)	-	(226,870)
Net cash provided by (used for) operating activities	<u>(285,305)</u>	<u>(325,037)</u>	<u>(203,663)</u>	<u>36,684</u>	<u>(777,321)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	-	413,520	-	-	413,520
Transfers out to other funds	-	-	-	(400,000)	(400,000)
Member self-insured health claims residual	-	250,896	-	-	250,896
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>664,416</u>	<u>-</u>	<u>(400,000)</u>	<u>264,416</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and construction of capital assets	-	(9,026)	-	-	(9,026)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	(2,376,006)	(5,104,333)	(3,057,727)	(670,051)	(11,208,117)
Proceeds from sales and maturities of investments	2,544,176	4,597,288	3,183,882	983,708	11,309,054
Interest received on investments	65,542	125,302	43,104	20,184	254,132
Net cash provided by (used for) investing activities	<u>233,712</u>	<u>(381,743)</u>	<u>169,259</u>	<u>333,841</u>	<u>355,069</u>
Net increase (decrease) in cash and cash equivalents	(51,593)	(51,390)	(34,404)	(29,475)	(166,862)
Cash and cash equivalents at beginning of year	129,144	242,412	94,312	52,669	518,537
Cash and cash equivalents at end of year	<u>\$ 77,551</u>	<u>\$ 191,022</u>	<u>\$ 59,908</u>	<u>\$ 23,194</u>	<u>\$ 351,675</u>

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (286,159)	\$ (140,326)	\$ (17,979)	\$ 37,028	\$ (407,436)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,311	903	1,263	-	3,477
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	716	-	(11,596)	-	(10,880)
Decrease (increase) in due from other funds	(15,521)	-	(4,411)	-	(19,932)
Decrease (increase) in other receivables	(37,154)	1,852	-	-	(35,302)
Increase (decrease) in accounts payable	(35)	14,015	36,536	-	50,516
Increase (decrease) in due to other funds	-	-	10,000	-	10,000
Increase (decrease) in compensated absences payable	1,883	993	(1,179)	-	1,697
Increase (decrease) in accrued liabilities	49,654	(202,474)	(216,297)	(344)	(369,461)
Total adjustments	<u>854</u>	<u>(184,711)</u>	<u>(185,684)</u>	<u>(344)</u>	<u>(369,885)</u>
Net cash provided by (used for) operating activities	<u>\$ (285,305)</u>	<u>\$ (325,037)</u>	<u>\$ (203,663)</u>	<u>\$ 36,684</u>	<u>\$ (777,321)</u>
Non cash investing, capital, and financing activities:					
Net decrease in fair value of investments	<u>\$ (27,006)</u>	<u>\$ (71,867)</u>	<u>\$ (21,683)</u>	<u>\$ (8,395)</u>	<u>\$ (128,951)</u>

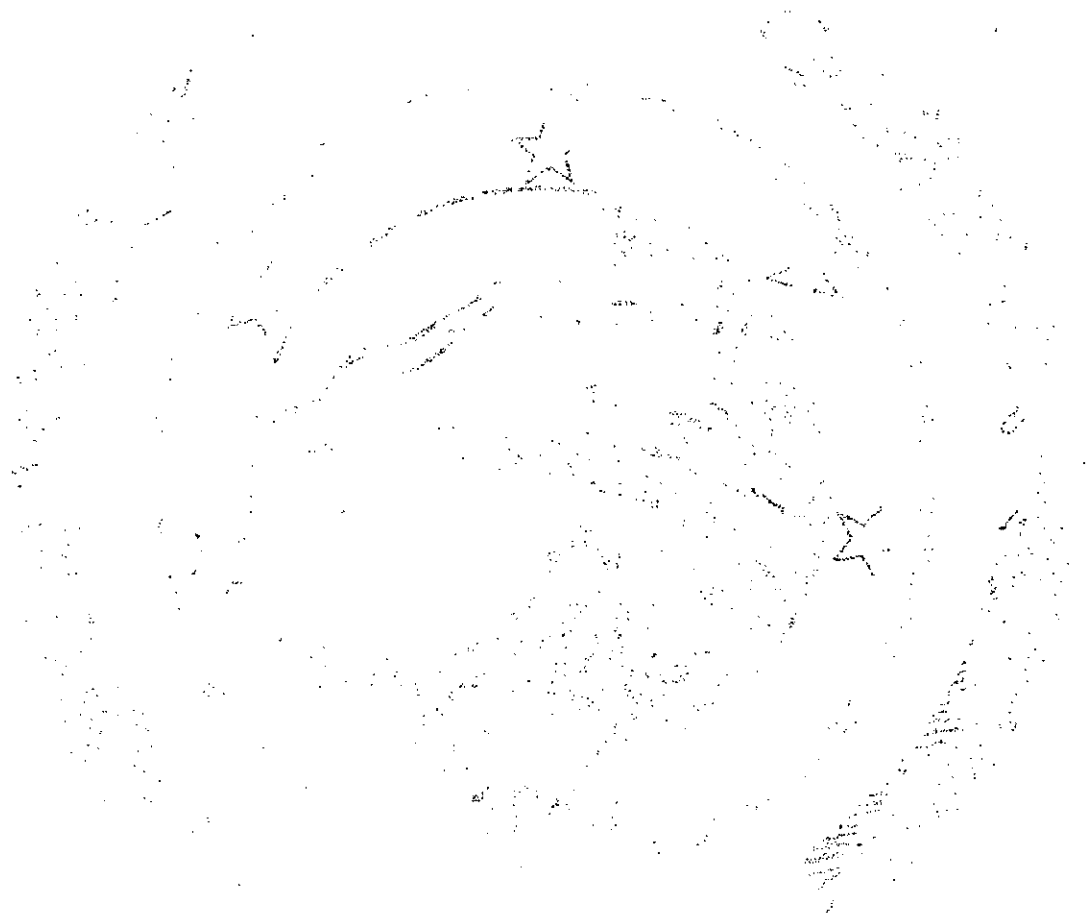


FIDUCIARY FUND TYPE - AGENCY FUNDS

Local Emergency Planning Committee (L.E.P.C.) Fund accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials. The Parish simply performs accounting services for the L. E. P. C.

Coliseum Tax Fund accounts for the ad valorem tax collected on behalf of McNeese State University for the purpose of maintenance and capital improvements of the Burton Coliseum.

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



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
DECEMBER 31, 2005

	<u>L.E.P.C.</u>	<u>Colliseum</u>	<u>Riverboat</u>	
	<u>Fund</u>	<u>Tax</u>	<u>Agency</u>	<u>Total</u>
ASSETS	Fund	Fund	Fund	Fund
Cash and cash equivalents	\$ 984	\$ 15,325	\$ -	\$ 16,309
Investments	22,963	357,639	-	380,602
Taxes receivable	-	1,330,856	-	1,330,856
Interest receivable	184	3,260	-	3,444
Other receivable	-	-	103,595	103,595
Total assets	\$ 24,131	\$ 1,707,080	\$ 103,595	\$ 1,834,806
LIABILITIES				
Due to other governmental units	<u>\$ 24,131</u>	<u>\$ 1,707,080</u>	<u>\$ 103,595</u>	<u>\$ 1,834,806</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
L.E.P.C. Fund				
<u>Assets</u>				
Cash	\$ 1,068	-	84	\$ 984
Investments	17,404	5,559	-	22,963
Interest receivable	154	30	-	184
Total assets	<u>\$ 18,626</u>	<u>5,589</u>	<u>84</u>	<u>\$ 24,131</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 18,626</u>	<u>5,589</u>	<u>84</u>	<u>\$ 24,131</u>
 Coliseum Tax Fund				
<u>Assets</u>				
Cash	\$ 21,473	-	6,148	15,325
Investments	338,681	18,958	-	357,639
Taxes receivable	1,211,800	1,330,856	1,211,800	1,330,856
Interest receivable	3,075	185	-	3,260
Total assets	<u>\$ 1,575,029</u>	<u>1,349,999</u>	<u>1,217,948</u>	<u>\$ 1,707,080</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,575,029</u>	<u>1,349,999</u>	<u>1,217,948</u>	<u>\$ 1,707,080</u>
 Riverboat Agency Fund				
<u>Assets</u>				
Other receivable	<u>\$ 98,511</u>	<u>103,595</u>	<u>98,511</u>	<u>\$ 103,595</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 98,511</u>	<u>103,595</u>	<u>98,511</u>	<u>\$ 103,595</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	Balance January 1, <u>2005</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2005</u>
Totals - All Agency Funds				
<u>Assets</u>				
Cash	\$ 22,541	-	6,232	\$ 16,309
Investments	356,085	24,517	-	380,602
Interest receivable	3,229	215	-	3,444
Taxes receivable	1,211,800	1,330,856	1,211,800	1,330,856
Other receivables	<u>98,511</u>	<u>103,595</u>	<u>98,511</u>	<u>103,595</u>
Total Assets	<u>\$ 1,692,166</u>	<u>1,459,183</u>	<u>1,316,543</u>	<u>\$ 1,834,806</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 1,692,166</u>	<u>1,459,183</u>	<u>1,316,543</u>	<u>\$ 1,834,806</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2005**

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
ASSETS						
Cash and cash equivalents	\$ 41,479	\$ 7,437	\$ 38,120	\$ 31,474	\$ 2,177	\$ 7,491
Investments	130,950	170,065	889,619	734,521	75,188	174,828
Receivables - net:						
Taxes	770,225	83,757	619,609	586,177	55,734	59,722
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accrued interest receivable	1,588	1,365	8,750	6,395	601	1,409
Other receivables	18,864	17,297	88,178	-	362	-
Due from other governments	39,211	-	56,749	18,040	17,890	-
Due from primary government	-	-	11,364	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	29,661	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	22,336	5,000	237,288	45,000	21,250	23,000
Depreciable, net	1,561,484	91,263	1,579,567	637,152	196,959	432,311
Other assets	-	-	-	-	-	-
Total assets	<u>2,615,798</u>	<u>376,184</u>	<u>3,529,244</u>	<u>2,058,759</u>	<u>370,161</u>	<u>698,761</u>
LIABILITIES						
Accounts payable and accruals	63,832	1,237	138,751	161,729	1,607	12,158
Due to other governments	-	-	-	-	-	-
Due to primary government	1,500	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Deferred revenue	769,785	83,770	616,715	586,019	55,729	59,718
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	1,188	-	209	-	-	-
Capital lease obligations	51,814	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Tax anticipation note	-	-	-	-	-	-
Bonds payable	160,000	-	85,000	100,000	38,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	34,784	-	-	-	-	-
Bonds payable	1,554,000	-	1,130,000	470,000	-	-
Total liabilities	<u>2,636,903</u>	<u>85,007</u>	<u>1,970,675</u>	<u>1,317,748</u>	<u>95,336</u>	<u>71,876</u>
NET ASSETS						
Invested in capital assets, net of related debt	(216,778)	96,263	601,855	112,152	180,209	455,311
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	126,217	-	195,644	122,338	45,635	-
Other purposes	-	-	-	-	-	-
Unrestricted	69,456	194,914	761,070	506,521	48,981	171,574
Total net assets	<u>\$ (21,105)</u>	<u>\$ 291,177</u>	<u>\$ 1,558,569</u>	<u>\$ 741,011</u>	<u>\$ 274,825</u>	<u>\$ 626,885</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 23,276	\$ 1,231,767	\$ 17,062	\$ 7,675	\$ 5,119	\$ 3,334,345	\$ 8,661	\$ 6,017	\$ 24,396
536,199	-	398,185	172,109	119,464	-	202,133	153,027	556,733
187,445	435,800	311,019	333,766	151,771	2,187,534	264,936	280,565	280,280
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,762	-	3,976	2,136	1,213	3,922	2,249	1,815	4,625
33,664	-	750	8,888	-	-	108	-	-
47,873	-	12,312	101,978	-	303,416	109,092	-	-
-	-	-	-	11,570	-	-	-	-
-	-	-	-	-	33,518	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,500	3,931	-	29,450	-	195,986	-	-	-
405,699	978,743	932,560	380,344	160,790	4,500,475	91,263	169,514	239,273
-	-	-	-	-	-	-	-	-
<u>1,292,418</u>	<u>2,650,241</u>	<u>1,675,864</u>	<u>1,036,346</u>	<u>449,927</u>	<u>10,559,196</u>	<u>678,442</u>	<u>610,938</u>	<u>1,105,307</u>
28,334	22,764	20,105	50,143	2,393	244,129	22,496	4,275	5,024
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
187,405	-	304,764	333,583	151,794	-	264,904	280,762	276,439
-	-	-	-	-	-	-	-	-
863	-	-	5,363	887	4,603	6,504	-	728
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
118,000	75,000	55,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	665,000	800,000	-	-	-	-	-	-
<u>334,602</u>	<u>762,764</u>	<u>1,179,869</u>	<u>389,089</u>	<u>155,074</u>	<u>248,732</u>	<u>293,904</u>	<u>285,037</u>	<u>282,191</u>
341,199	242,674	77,560	409,794	160,790	4,696,461	91,263	169,514	239,273
-	-	-	-	-	-	-	-	-
117,933	498,889	21,051	-	-	-	-	-	-
-	172,706	-	-	-	-	-	-	-
498,684	973,208	397,384	237,463	134,063	5,614,003	293,275	156,387	583,843
<u>\$ 957,816</u>	<u>\$ 1,887,477</u>	<u>\$ 495,995</u>	<u>\$ 647,257</u>	<u>\$ 294,853</u>	<u>\$10,310,464</u>	<u>\$ 384,538</u>	<u>\$ 325,901</u>	<u>\$ 823,116</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2005**

	Recreation District			Community Center 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
ASSETS					
Cash and cash equivalents	\$ 328,617	\$ 78,831	\$ 639	\$ 555,880	\$ 238
Investments	7,664,391	1,733,820	14,917	-	5,561
Receivables - net:					
Taxes	2,694,849	2,111,380	-	479,611	-
Accounts	-	-	-	2,000	-
Special assessments	-	-	-	-	-
Accrued interest receivable	64,886	16,176	116	-	33
Other receivables	258,448	173,058	-	37,449	539
Due from other governments	35,314	36,091	-	143,220	-
Due from primary government	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Deferred bond issuance costs	56,136	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	1,610,655	300,500	-	329,852	85,000
Depreciable, net	673,138	5,353,869	161,732	852,517	116,416
Other assets	-	-	-	-	-
Total assets	<u>13,386,434</u>	<u>9,803,725</u>	<u>177,404</u>	<u>2,400,529</u>	<u>207,787</u>
LIABILITIES					
Accounts payable and accruals	1,052,071	130,011	16,901	107,902	-
Due to other governments	-	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Deferred revenue	2,694,848	2,110,967	-	-	-
Other liabilities	-	-	-	2,625	-
Current portion of long-term liabilities:					
Compensated absences	-	12,609	-	-	-
Capital lease obligations	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-
Tax anticipation note	200,000	-	-	-	-
Bonds payable	715,000	480,000	-	-	-
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Bonds payable	8,285,000	2,860,000	-	-	-
Total liabilities	<u>12,946,919</u>	<u>5,593,587</u>	<u>16,901</u>	<u>110,527</u>	<u>-</u>
NET ASSETS					
Invested in capital assets, net of related debt	(6,716,207)	2,314,369	161,732	1,182,369	201,416
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	330,926	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	7,155,722	1,564,843	(1,229)	1,107,633	6,371
Total net assets	<u>\$ 439,515</u>	<u>\$ 4,210,138</u>	<u>\$ 160,503</u>	<u>\$ 2,290,002</u>	<u>\$ 207,787</u>

Community Center Playground District			Niblett's Bluff Park Commission	Sewer District			Calcasieu Parish Communications District
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7		No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4	
\$ 44 1,043	\$ 6,939 201,365	\$ 561,339 -	\$ 203,930 -	\$ 979 22,848	\$ 939 21,914	\$ 100 9	\$ 153,261 3,646,727
-	93,318	332,730	185,524	-	-	-	-
-	-	-	-	-	-	1,140	-
2 7,228	1,675	-	118,000	183	176	47	28,146
-	9,167	6,950	-	-	-	11,842	312,122
-	-	-	-	-	-	-	98,698
-	-	-	19,447	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,000	15,000	77,370	80,716	-	-	-	-
-	60,605	456,592	341,169	-	89,203	-	1,968,576
-	-	-	-	-	-	-	-
<u>33,317</u>	<u>388,069</u>	<u>1,434,981</u>	<u>948,786</u>	<u>24,010</u>	<u>112,232</u>	<u>13,138</u>	<u>6,207,530</u>
-	58,543	27,000	6,797	-	-	203	81,275
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,300	-
-	-	-	50,373	-	-	-	-
-	93,304	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,215
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	151,847	27,000	57,170	-	-	2,503	93,490
25,000	75,605	533,962	421,885	-	89,203	-	1,968,576
-	-	-	90,850	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,317	160,617	874,019	378,881	24,010	23,029	10,635	4,145,464
<u>\$ 33,317</u>	<u>\$ 236,222</u>	<u>\$ 1,407,981</u>	<u>\$ 891,616</u>	<u>\$ 24,010</u>	<u>\$ 112,232</u>	<u>\$ 10,635</u>	<u>\$ 6,114,040</u>

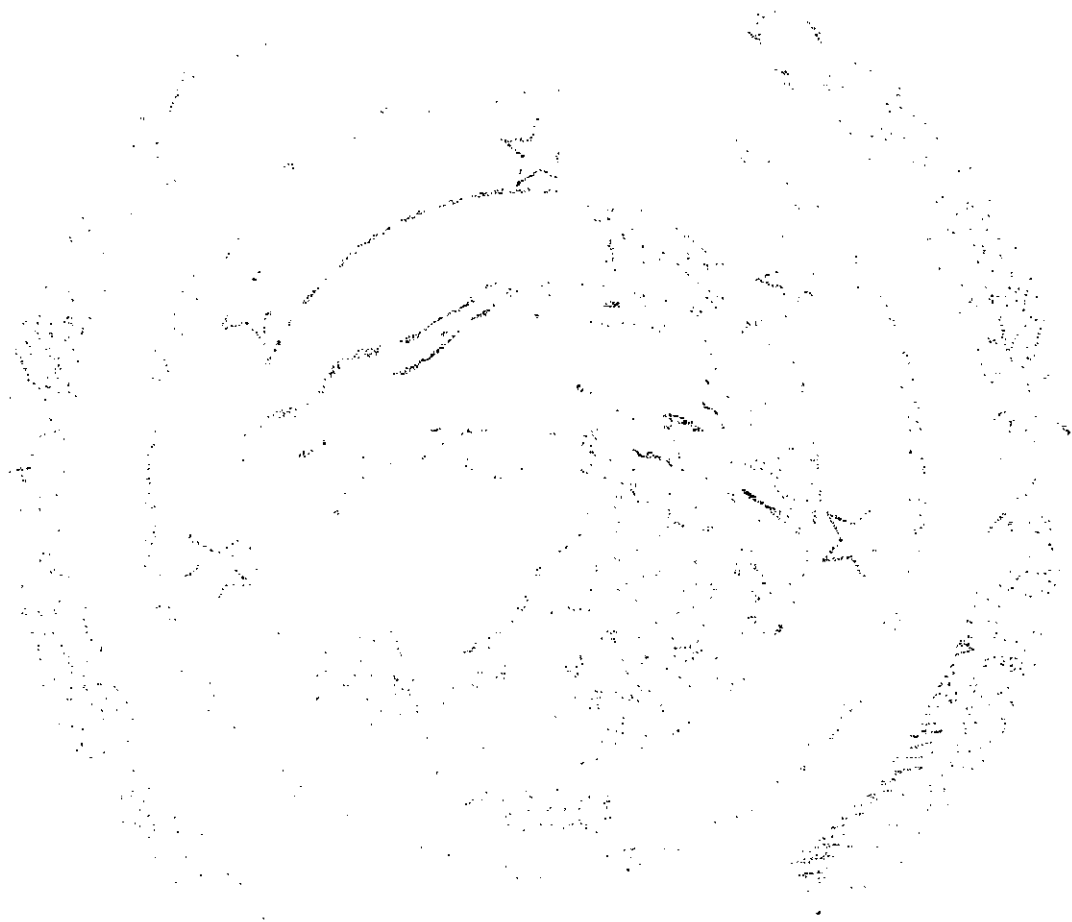
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CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2005

ASSETS	Calcasieu Parish Coroner's Office	District Attorney of the 14th Judicial District	Civil Indigent Transcript Fund	Indigent Defender Board
Cash and cash equivalents	\$ 60,954	\$ 1,683,534	\$ 21,896	29,831
Investments	-	1,309,042	-	-
Receivables - net:				
Taxes	-	-	-	-
Accounts	-	-	678	-
Special assessments	-	-	-	-
Accrued interest receivable	-	3,445	-	-
Other receivables	14,976	12,720	-	64,753
Due from other governments	138,479	73,499	-	-
Due from primary government	-	217,404	-	-
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Deferred bond issuance costs	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	161,753	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	-	-	-
Depreciable, net	-	71,870	-	13,296
Other assets	-	-	-	10,560
Total assets	<u>214,409</u>	<u>3,533,267</u>	<u>22,574</u>	<u>118,440</u>
LIABILITIES				
Accounts payable and accruals	158,054	179,383	-	160,220
Due to other governments	-	-	-	-
Due to primary government	43,251	-	-	-
Unearned revenue	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	4,235
Current portion of long-term liabilities:				
Compensated absences	13,104	156,568	-	11,462
Capital lease obligations	-	-	-	-
Liabilities from restricted assets	-	-	-	-
Tax anticipation note	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Bonds payable	-	-	-	-
Total liabilities	<u>214,409</u>	<u>335,951</u>	<u>-</u>	<u>175,917</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	71,870	-	13,296
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	3,125,446	22,574	(70,773)
Total net assets	<u>\$ -</u>	<u>\$ 3,197,316</u>	<u>\$ 22,574</u>	<u>\$ (57,477)</u>

The 14th Judicial District Court			Waterworks District				
Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4
\$ 8,710	\$ 964,565	\$ 218,779	\$ 257,158	\$ 383,006	\$ 139,706	\$ 39,731	\$ 130,015
-	-	-	-	507,977	-	216,246	652,475
-	-	-	-	1,000	-	-	162,552
-	-	-	282,353	58,617	21,080	57,024	158,949
-	-	-	-	-	-	-	27,000
-	6,657	-	4,699	-	40	3,298	248
6,717	3,011	-	-	241	-	-	-
-	51,372	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	17,664	1,874	24,218	13,488
-	-	-	61,428	-	-	-	59,650
-	-	-	71,301	127,365	-	-	153,507
-	-	-	2,707,953	839,010	8,339	183,942	823,350
-	-	-	-	474,103	-	-	6,827
-	-	-	-	-	-	-	121,332
-	-	-	328,859	21,150	-	8,857	116,593
-	-	-	7,732,792	3,365,136	798,674	757,502	8,209,255
-	-	-	-	150	-	-	-
<u>15,427</u>	<u>1,025,605</u>	<u>218,779</u>	<u>11,446,543</u>	<u>5,795,419</u>	<u>969,713</u>	<u>1,290,818</u>	<u>10,635,241</u>
-	750	-	60,059	58,781	12,037	36,804	51,982
-	-	-	1,106,008	-	-	-	26,162
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	135,305	140,410	8,339	81,255	94,914
-	-	-	335,000	125,000	14,251	50,000	190,000
-	-	-	-	-	-	-	-
-	-	-	2,285,000	3,175,515	278,737	350,000	5,100,237
-	750	-	3,921,372	3,499,706	313,364	518,059	5,463,295
-	-	-	6,580,801	478,050	505,686	366,359	3,035,611
-	-	-	1,515,000	-	-	-	-
-	-	-	459,730	655,253	-	52,687	666,595
-	-	-	-	-	-	-	-
15,427	1,024,855	218,779	(1,030,360)	1,162,410	150,663	353,713	1,469,740
<u>\$ 15,427</u>	<u>\$ 1,024,855</u>	<u>\$ 218,779</u>	<u>\$ 7,525,171</u>	<u>\$ 2,295,713</u>	<u>\$ 656,349</u>	<u>\$ 772,759</u>	<u>\$ 5,171,946</u>

continued



**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2005**

ASSETS	Waterworks District		Airport Authority District No. 1	Total Nonmajor Component Units
	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4		
Cash and cash equivalents	\$ 103,629	\$ 158,149	\$ 502,887	\$ 11,380,782
Investments	42,993	-	-	20,354,349
Receivables - net:				
Taxes	-	-	352,269	13,021,573
Accounts	80,121	63,916	52,796	778,674
Special assessments	-	-	-	27,000
Accrued interest receivable	-	52	-	292,685
Other receivables	994	-	2,392,999	3,453,366
Due from other governments	-	-	443,828	1,755,021
Due from primary government	-	-	-	240,338
Prepaid items	1,773	9,402	8,768	130,152
Inventory	-	-	-	121,078
Deferred bond issuance costs	25,498	9,347	-	472,815
Restricted assets:				
Cash and cash equivalents	47,229	488,740	163,336	5,261,899
Investments	142,096	9,154	-	793,933
Receivables - net	-	-	-	121,332
Capital assets:				
Non-depreciable	21,364	38,564	3,409,547	7,105,768
Depreciable, net	2,691,362	2,382,976	9,888,774	58,342,851
Other assets	-	82,771	-	93,481
Total assets	<u>3,157,059</u>	<u>3,243,071</u>	<u>17,215,204</u>	<u>123,747,097</u>
LIABILITIES				
Accounts payable and accruals	42,893	35,322	206,581	3,262,546
Due to other governments	-	-	-	1,132,170
Due to primary government	-	-	90,000	137,051
Unearned revenue	-	77,839	152,382	280,594
Deferred revenue	-	-	-	8,870,506
Other liabilities	-	-	4,000	10,860
Current portion of long-term liabilities:				
Compensated absences	-	-	-	226,303
Capital lease obligations	-	10,543	-	62,357
Liabilities from restricted assets	115,235	80,335	-	655,793
Tax anticipation note	-	-	-	200,000
Bonds payable	105,000	57,000	-	2,702,251
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	18,416	-	53,200
Bonds payable	1,535,000	677,376	-	29,165,865
Total liabilities	<u>1,798,128</u>	<u>956,831</u>	<u>452,963</u>	<u>46,759,496</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,072,726	1,641,470	13,224,905	34,906,224
Restricted for:				
Capital projects	-	-	163,336	1,769,186
Debt service	-	415,005	-	3,707,903
Other purposes	-	-	-	172,706
Unrestricted	286,205	154,994	3,374,000	36,356,811
Total net assets	<u>\$ 1,358,931</u>	<u>\$ 2,211,469</u>	<u>\$ 16,762,241</u>	<u>\$ 76,912,830</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Fire Protection District					
	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>
EXPENSES	\$ 887,268	\$ 90,944	\$ 871,613	\$ 610,850	\$ 64,350	\$ 99,090
PROGRAM REVENUES:						
Charges for services	-	-	1,979	-	-	-
Operating grants and contributions	41,631	-	90,893	18,040	17,890	-
Capital grants and contributions	39,415	9,124	25,000	63,760	36,500	9,349
Net program (expenses) revenues	<u>(806,222)</u>	<u>(81,820)</u>	<u>(753,741)</u>	<u>(529,050)</u>	<u>(9,960)</u>	<u>(89,741)</u>
GENERAL REVENUES:						
Property taxes	681,783	84,137	696,589	660,544	46,877	55,665
Grants and contributions not restricted to specific program	73,156	19,979	41,205	28,418	11,015	7,776
Investment earnings	13,918	3,929	33,258	21,648	1,865	3,638
Gain on sale of capital assets	39,479	-	-	2,484	-	-
Insurance recoveries	18,864	17,296	88,178	-	14,584	31,341
Miscellaneous revenue	360	-	67	-	-	-
Total general revenues	<u>827,560</u>	<u>125,341</u>	<u>859,297</u>	<u>713,094</u>	<u>74,341</u>	<u>98,420</u>
Change in net assets	21,338	43,521	105,556	184,044	64,381	8,679
Net assets beginning of year as restated	<u>(42,443)</u>	<u>247,656</u>	<u>1,453,013</u>	<u>556,967</u>	<u>210,444</u>	<u>618,206</u>
Net assets end of year	<u>\$ (21,105)</u>	<u>\$ 291,177</u>	<u>\$ 1,558,569</u>	<u>\$ 741,011</u>	<u>\$ 274,825</u>	<u>\$ 626,885</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 269,309	\$ 322,233	\$ 323,917	\$ 445,413	\$ 191,312	\$ 1,974,317	\$ 386,482	\$ 355,287	\$ 195,636
-	-	-	-	-	-	-	-	-
51,473	-	-	101,978	5,533	268,498	109,092	-	-
-	30,000	41,416	18,833	11,570	318,462	17,000	63,135	-
(217,836)	(292,233)	(282,501)	(324,602)	(174,209)	(1,387,357)	(260,390)	(292,152)	(195,636)
196,955	419,393	284,164	284,586	150,454	2,168,602	269,579	284,637	266,996
27,564	11,831	17,876	39,254	8,895	34,918	18,679	6,950	3,196
15,957	29,854	16,219	9,928	5,055	95,403	9,653	9,246	13,399
34,303	-	4,000	-	-	-	1,350	-	9,274
-	-	22,190	8,888	-	-	108	-	-
-	51,444	261	-	-	40,663	-	-	-
274,779	512,522	344,710	342,656	164,404	2,339,586	299,369	300,833	292,865
56,943	220,289	62,209	18,054	(9,805)	952,229	38,979	8,681	97,229
900,873	1,667,188	433,786	629,203	304,658	9,358,235	345,559	317,220	725,887
\$ 957,816	\$ 1,887,477	\$ 495,995	\$ 647,257	\$ 294,853	\$ 10,310,464	\$ 384,538	\$ 325,901	\$ 823,116

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Recreation District			Community Center Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2
EXPENSES	\$ 864,057	\$ 1,975,481	\$ 9,829	\$ 272,789	\$ 15,794
PROGRAM REVENUES:					
Charges for services	1,000	30,398	-	-	-
Operating grants and contributions	35,314	36,091	-	-	-
Capital grants and contributions	3,500	3,500	93,758	202,955	15,333
Net program (expenses) revenues	(824,243)	(1,905,492)	83,929	(69,834)	(461)
GENERAL REVENUES:					
Property taxes	-	2,062,991	-	459,485	-
Grants and contributions not restricted to specific program	-	-	-	24,767	-
Investment earnings	143,137	64,609	344	3,931	142
Gain on sale of capital assets	-	-	-	-	-
Insurance recoveries	256,668	173,033	-	-	539
Miscellaneous revenue	10	993	-	37,626	-
Total general revenues	399,815	2,301,626	344	525,809	681
Change in net assets	(424,428)	396,134	84,273	455,975	220
Net assets beginning of year as restated	863,943	3,814,004	76,230	1,834,027	207,567
Net assets end of year	\$ 439,515	\$ 4,210,138	\$ 160,503	\$ 2,290,002	\$ 207,787

Community Center Playground District			Niblett's Bluff Park Commission	Sewer District			Calcasieu Parish Communications District
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7		No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4	
\$ 17,951	\$ 208,797	\$ 262,447	\$ 225,396	\$ 984	\$ 3,572	\$ 40,646	\$ 2,067,975
-	4,870	14,651	73,962	-	-	9,120	2,409,362
-	9,167	-	16,500	-	-	11,841	98,698
19,389	45,726	-	-	-	-	20,822	41,777
<u>1,438</u>	<u>(149,034)</u>	<u>(247,796)</u>	<u>(134,934)</u>	<u>(984)</u>	<u>(3,572)</u>	<u>1,137</u>	<u>481,862</u>
-	94,927	326,826	175,043	-	-	-	-
-	3,364	48,134	6,950	-	-	-	-
-	5,521	11,341	5,038	525	503	264	74,040
-	-	-	-	-	-	-	-
7,228	-	-	-	-	-	-	19,375
-	-	11,693	27,185	-	-	442	2,445
<u>7,228</u>	<u>103,812</u>	<u>397,994</u>	<u>214,216</u>	<u>525</u>	<u>503</u>	<u>706</u>	<u>95,860</u>
8,666	(45,222)	150,198	79,282	(459)	(3,069)	1,843	577,722
<u>24,651</u>	<u>281,444</u>	<u>1,257,783</u>	<u>812,334</u>	<u>24,469</u>	<u>115,301</u>	<u>8,792</u>	<u>5,536,318</u>
<u>\$ 33,317</u>	<u>\$ 236,222</u>	<u>\$ 1,407,981</u>	<u>\$ 891,616</u>	<u>\$ 24,010</u>	<u>\$ 112,232</u>	<u>\$ 10,635</u>	<u>\$ 6,114,040</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Calcasieu Parish Coroner's Office</u>	<u>District Attorney of the 14th Judicial District</u>	<u>Civil Indigent Transcript Fund</u>	<u>The 14th Judicial District Court</u>	
				<u>Indigent Defender Board</u>	<u>Judicial Expense Fund</u>
EXPENSES	\$ 672,451	\$ 6,200,296	\$ 14,901	\$ 1,291,998	\$ 110,294
PROGRAM REVENUES:					
Charges for services	278,299	2,334,765	17,711	966,103	121,019
Operating grants and contributions	379,176	3,588,454	-	394,688	-
Capital grants and contributions	-	-	-	-	-
Net program (expenses) revenues	<u>(14,976)</u>	<u>(277,077)</u>	<u>2,810</u>	<u>68,793</u>	<u>10,725</u>
GENERAL REVENUES:					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	-	92,733	619	-	-
Gain on sale of capital assets	-	-	-	-	-
Insurance recoveries	14,976	-	-	-	-
Miscellaneous revenue	-	8,842	-	-	-
Total general revenues	<u>14,976</u>	<u>101,575</u>	<u>619</u>	<u>-</u>	<u>-</u>
Change in net assets	-	(175,502)	3,429	68,793	10,725
Net assets beginning of year as restated	-	<u>3,372,818</u>	<u>19,145</u>	<u>(126,270)</u>	<u>4,702</u>
Net assets end of year	<u>\$ -</u>	<u>\$ 3,197,316</u>	<u>\$ 22,574</u>	<u>\$ (57,477)</u>	<u>\$ 15,427</u>

<u>The 14th Judicial District Court</u>		<u>Waterworks District</u>				
<u>Child Support Fund</u>	<u>Indigent Transcript Fund</u>	<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 & 8</u>	<u>No. 2 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 9 of Ward 4</u>
\$ 452,300	\$ 74,402	\$ 1,450,977	\$ 796,926	\$ 193,841	\$ 437,081	\$ 1,301,061
399,197	42,650	1,905,832	590,538	283,409	522,122	1,210,835
103,829	-	-	-	-	-	-
-	-	111,134	-	-	107,794	27,000
<u>50,726</u>	<u>(31,752)</u>	<u>565,989</u>	<u>(206,388)</u>	<u>89,568</u>	<u>192,835</u>	<u>(63,226)</u>
-	-	769	118,212	-	-	295,355
-	-	-	-	-	-	4,374
11,360	6,384	55,362	30,245	1,262	6,404	37,358
-	-	-	-	-	5,793	-
-	-	-	-	-	-	-
-	-	19,629	30,649	66,443	9,855	33,627
<u>11,360</u>	<u>6,384</u>	<u>75,760</u>	<u>179,106</u>	<u>67,705</u>	<u>22,052</u>	<u>370,714</u>
62,086	(25,368)	641,749	(27,282)	157,273	214,887	307,488
<u>962,769</u>	<u>244,147</u>	<u>6,883,422</u>	<u>2,322,995</u>	<u>499,076</u>	<u>557,872</u>	<u>4,864,458</u>
<u>\$ 1,024,855</u>	<u>\$ 218,779</u>	<u>\$ 7,525,171</u>	<u>\$ 2,295,713</u>	<u>\$ 656,349</u>	<u>\$ 772,759</u>	<u>\$ 5,171,946</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2005**

	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	Airport Authority District No. 1	Total Nonmajor Component Units
EXPENSES	\$ 721,628	\$ 519,822	\$ 714,905	\$ 28,006,622
PROGRAM REVENUES:				
Charges for services	625,115	418,185	922,383	13,183,505
Operating grants and contributions	-	-	72,153	5,450,939
Capital grants and contributions	-	9,836	1,778,507	3,164,595
Net program (expenses) revenues	(96,513)	(91,801)	2,058,138	(6,207,583)
GENERAL REVENUES:				
Property taxes	88,612	97,877	364,581	10,635,639
Grants and contributions not restricted to specific program	-	5,143	13,066	456,510
Investment earnings	6,928	9,414	8,946	859,380
Gain on sale of capital assets	-	-	-	96,683
Insurance recoveries	-	-	-	673,268
Miscellaneous revenue	846	10,869	-	353,949
Total general revenues	96,386	123,303	386,593	13,075,429
Change in net assets	(127)	31,502	2,444,731	6,867,846
Net assets beginning of year as restated	1,359,058	2,179,967	14,317,510	70,044,984
Net assets end of year	\$ 1,358,931	\$ 2,211,469	\$ 16,762,241	\$ 76,912,830

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2005

	<u>2005</u>
Governmental funds capital assets:	
Land	\$ 10,789,062
Buildings	64,572,216
Improvements other than buildings	6,158,222
Roads	351,660,060
Bridges	9,213,783
Equipment	19,407,628
Construction in progress	<u>6,982,936</u>
 Total governmental funds capital assets	 <u>\$ 468,783,908</u>
 Investments in governmental funds capital assets by source:	
General fund	\$ 9,098,853
Special revenue funds	42,940,738
Capital projects funds	413,868,898
Donations	<u>2,875,419</u>
 Total governmental funds capital assets	 <u>\$ 468,783,908</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$ \$40,548 (\$27,594 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$40,744,017 that is included in the statement of net assets.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2005

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	282,500	6,743,453	596,398	-
Finance	-	-	-	-
Facility Management	1,058,000	4,713,905	-	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	489,378	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>605,000</u>	<u>671,684</u>	<u>1,422,053</u>	-
Total general government	2,406,273	23,205,243	2,507,829	-
Public safety:				
Office of Emergency Preparedness	-	-	54,844	-
Office of Juvenile Justice Services	25,000	2,857,050	59,750	-
Animal Control	-	882,035	-	-
Fire protection	65,500	299,940	-	-
Correctional	306,777	16,570,704	537,049	-
Other	<u>100,000</u>	<u>604,964</u>	-	-
Total public safety	497,277	21,214,693	651,643	-
Public works	1,487,040	1,884,204	144,320	351,660,060
Sanitation	-	-	-	-
Health and welfare	281,900	8,567,162	321,470	-
Culture and recreation	6,071,572	9,167,376	2,532,959	-
Economic development	<u>45,000</u>	<u>533,538</u>	-	-
Total governmental funds capital assets allocated to functions	<u>\$ 10,789,062</u>	<u>\$ 64,572,216</u>	<u>\$ 6,158,222</u>	<u>\$ 351,660,060</u>

Construction in progress

Total government funds capital assets

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$ \$40,548 (\$27,594 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$40,744,017 that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	17,337	7,639,688
-	65,261	65,261
-	582,320	6,354,225
-	45,119	45,119
-	626,794	12,653,146
-	61,825	61,825
-	159,540	159,540
-	<u>432,778</u>	<u>3,131,515</u>
-	1,990,974	30,110,319
-	686,200	741,044
-	246,764	3,188,564
-	526,556	1,408,591
-	1,332,700	1,698,140
-	-	17,414,530
-	<u>95,895</u>	<u>800,859</u>
-	2,888,115	25,251,728
9,213,783	11,709,612	376,099,019
-	42,616	42,616
-	2,212,297	11,382,829
-	207,747	17,979,654
-	<u>356,268</u>	<u>934,806</u>
<u>\$ 9,213,783</u>	<u>\$ 19,407,629</u>	\$ 461,800,972
		<u>6,982,936</u>
		<u>\$ 468,783,908</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2005

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2005</u>
General government:				
Administrative	\$ 7,225,317	\$ 1,475,062	\$ -	\$ 8,700,379
Finance	112,057	-	46,796	65,261
Facility Management	7,246,474	77,494	45,979	7,277,989
Human Resources	45,119	-	-	45,119
Judicial	12,603,819	68,547	-	12,672,366
Elections	61,825	-	-	61,825
Cable Access Channel	72,931	86,609	-	159,540
Other	<u>3,081,690</u>	<u>49,825</u>	<u>-</u>	<u>3,131,515</u>
Total general government	30,449,232	2,734,449	92,776	32,113,993
Public safety:				
Office of Emergency Preparedness	503,936	333,434	96,327	741,043
Office of Juvenile Justice Services	3,090,388	120,028	17,932	3,192,483
Animal Control	1,235,136	193,795	20,340	1,408,591
Fire protection	1,723,140	-	25,000	1,698,140
Correctional institution	16,911,979	502,550	-	17,414,529
Other	<u>819,052</u>	<u>-</u>	<u>14,730</u>	<u>804,322</u>
Total public safety	24,283,631	1,149,807	174,329	25,259,109
Public works	374,829,791	3,876,733	837,723	377,868,801
Sanitation	42,616	-	-	42,616
Health and welfare	11,266,220	178,980	60,572	11,384,628
Culture and recreation	18,363,709	4,141,076	1,324,832	21,179,954
Economic development	<u>396,957</u>	<u>537,849</u>	<u>-</u>	<u>934,806</u>
	<u>404,899,293</u>	<u>8,734,639</u>	<u>2,223,127</u>	<u>411,410,805</u>
Total governmental funds capital assets allocated to functions	<u>\$ 459,632,156</u>	<u>\$ 12,618,895</u>	<u>\$ 2,490,231</u>	<u>\$ 468,783,908</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$40,548 (\$27,594 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$40,744,017 that is included in the statement of net assets.

(2) Additions and deletions include transfers between functions.

**SELECTED COMPONENT UNITS
GOVERNMENTAL FUND STATEMENTS**

Component Units Included in the Primary Government Audit

Included in previous sections of this report are the combining government-wide financial statements for discretely presented component units. This section presents the fund financial statements and reconciliations of this information to the government-wide financial statements for the following component units that do not have separately issued financial statements:

Major Discretely Presented Component Units
Parish Library

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

No. 1 of Ward 1
No. 1 of Ward 2
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
No. 2 of Ward 8

Gravity Drainage Districts:

No. 8 of Ward 1
No. 9 of Ward 2
No. 6 of Wards 5 & 6
No. 2 of Ward 7
No. 7 of Ward 8

Recreation Districts:

No. 1 of Ward 3
No. 1 of Ward 4
No. 1 of Ward 8

Community and Playground Districts:

No. 7 of Ward 2
No. 5 of Ward 5
No. 1 of Ward 6

Sewer Districts:

No. 9 of Ward 1
No. 12 of Ward 4

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2005**

ASSETS	Fire Protection District					
	Parish Library	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
Assets:						
Cash and cash equivalents	\$ 177,400	\$ 41,479	\$ 7,437	\$ 38,120	\$ 31,474	\$ 2,177
Investments	3,142,080	130,950	170,065	889,619	734,521	75,188
Receivables (net of allowances for uncollectibles):						
Taxes	6,311,971	770,225	83,757	619,609	586,177	55,734
Special assessments	-	-	-	-	-	-
Interest receivable	34,590	1,588	1,365	8,750	6,395	601
Prepaid expense	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Capital lease receivable	-	-	-	-	-	-
Due from other governmental units	23,039	39,211	-	56,749	18,040	17,890
Due from primary government	-	-	-	11,364	-	-
Other receivables	433,716	18,864	17,297	88,178	-	362
Total assets	\$ 10,122,796	\$ 1,002,317	\$ 279,921	\$ 1,712,389	\$ 1,376,607	\$ 151,952
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 129,346	20,620	1,165	90,096	54,627	1,079
Accrued liabilities	134,992	13,477	-	11,936	-	-
Due to primary government	-	1,500	-	-	-	-
Deferred revenues	6,726,120	788,649	83,835	704,893	586,019	56,091
Retainage payable	9,071	-	-	19,505	-	-
Tax anticipation note	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	6,999,529	824,246	85,000	826,430	640,646	57,170
Fund balances:						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Debt service	1,190,864	126,217	-	221,446	122,338	45,635
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated	1,932,403	51,854	194,921	664,513	613,623	49,147
Total fund balances	3,123,267	178,071	194,921	885,959	735,961	94,782
Total liabilities and fund balances	\$ 10,122,796	\$ 1,002,317	\$ 279,921	\$ 1,712,389	\$ 1,376,607	\$ 151,952

Fire Protection District			Gravity Drainage District				
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 7,491	\$ 23,276	\$ 17,062	\$ 7,675	\$ 5,119	\$ 8,661	\$ 6,017	\$ 24,396
174,828	536,199	398,185	172,109	119,464	202,133	153,027	556,733
59,722	187,445	311,019	333,766	151,771	264,936	280,565	280,280
-	-	-	-	-	-	-	-
1,409	4,762	3,976	2,136	1,213	2,249	1,815	4,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	47,873	12,312	101,978	-	109,092	-	-
-	-	-	-	11,570	-	-	-
-	33,664	750	8,888	-	108	-	-
\$ 243,450	\$ 833,219	\$ 743,304	\$ 626,552	\$ 289,137	\$ 587,179	\$ 441,424	\$ 866,034
11,907	23,576	5,938	41,419	147	11,988	-	2,644
18	1,003	1,510	8,292	1,961	6,269	4,275	2,380
-	-	-	-	-	-	-	-
59,718	187,405	305,514	342,471	151,794	265,012	280,762	276,439
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>71,643</u>	<u>211,984</u>	<u>312,962</u>	<u>392,182</u>	<u>153,902</u>	<u>283,269</u>	<u>285,037</u>	<u>281,463</u>
-	-	-	-	-	-	-	-
-	74,757	33,404	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>171,807</u>	<u>546,478</u>	<u>396,938</u>	<u>234,370</u>	<u>135,235</u>	<u>303,910</u>	<u>156,387</u>	<u>584,571</u>
<u>171,807</u>	<u>621,235</u>	<u>430,342</u>	<u>234,370</u>	<u>135,235</u>	<u>303,910</u>	<u>156,387</u>	<u>584,571</u>
\$ 243,450	\$ 833,219	\$ 743,304	\$ 626,552	\$ 289,137	\$ 587,179	\$ 441,424	\$ 866,034

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2005**

	Recreation District			Community Center and Playground District		Community Center and Playground District
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
ASSETS						
Assets:						
Cash and cash equivalents	\$ 328,617	\$ 78,831	\$ 639	\$ 238	\$ 44	\$ 6,939
Investments	7,664,391	1,733,820	14,917	5,561	1,043	201,365
Receivables (net of allowances for uncollectibles):						
Taxes	2,694,849	2,111,380	-	-	-	93,318
Special assessments	-	-	-	-	-	-
Interest receivable	64,886	16,176	116	33	2	1,675
Prepaid expense	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Capital lease receivable	-	-	-	-	-	-
Due from other governmental units	35,314	36,091	-	-	-	9,167
Due from primary government	-	-	-	-	-	-
Other receivables	258,448	173,058	-	539	7,228	-
Total assets	\$ 11,046,505	\$ 4,149,356	\$ 15,672	\$ 6,371	\$ 8,317	\$ 312,464
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 680,746	\$ 60,345	\$ -	\$ -	\$ -	\$ 58,493
Accrued liabilities	7,239	31,038	-	-	-	-
Due to primary government	-	-	-	-	-	-
Deferred revenues	2,951,516	2,263,634	-	539	7,228	93,304
Retainage payable	62,414	-	9,942	-	-	-
Tax anticipation note	200,000	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	3,901,915	2,355,017	9,942	539	7,228	151,797
Fund balances:						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Debt service	-	435,438	-	-	-	-
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated	7,144,590	1,358,901	5,730	5,832	1,089	160,667
Total fund balances	7,144,590	1,794,339	5,730	5,832	1,089	160,667
Total liabilities and fund balances	\$ 11,046,505	\$ 4,149,356	\$ 15,672	\$ 6,371	\$ 8,317	\$ 312,464

Sewer District		Calcasieu Parish	Calcasieu Parish
No. 9 of	No. 12 of	Communications	Coroner's
Ward 1	Ward 4	District	Office
\$ 979	\$ 939	\$ 153,261	\$ 60,954
22,848	21,914	3,646,727	-
-	-	-	-
-	-	-	-
183	176	28,146	-
-	-	-	-
-	-	-	-
-	-	98,698	91,280
-	-	-	-
-	-	312,122	14,976
<u>\$ 24,010</u>	<u>\$ 23,029</u>	<u>\$ 4,238,954</u>	<u>\$ 167,210</u>
\$ -	\$ -	\$ 48,490	\$ 78,619
-	-	31,416	10,175
-	-	-	2,470
-	-	19,375	14,976
-	-	-	-
-	-	-	-
-	-	-	60,970
-	-	99,281	167,210
-	-	-	-
-	-	-	-
24,010	23,029	4,139,673	-
24,010	23,029	4,139,673	-
<u>\$ 24,010</u>	<u>\$ 23,029</u>	<u>\$ 4,238,954</u>	<u>\$ 167,210</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2005**

	<u>Fire Protection District</u>				
	<u>Parish Library</u>	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>
Fund balances - total governmental funds	\$ 3,123,267	\$ 178,071	\$ 194,921	\$ 885,959	\$ 735,961
Amounts reported for governmental activities in the statement of net assets because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.					
Governmental capital assets	14,110,180	2,541,111	490,474	2,467,582	1,028,584
Less accumulated depreciation	(10,263,206)	(957,291)	(394,211)	(650,727)	(346,432)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds					
Deferred bond issuance costs	-	29,661	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.					
	436,935	18,864	65	88,178	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:					
Bonds and notes payable	(2,990,000)	(1,714,000)	-	(1,215,000)	(570,000)
Capital lease obligations	-	(86,598)	-	-	-
Compensated absences	(271,430)	(1,188)	-	(209)	-
Accrued interest payable	(53,059)	(29,640)	-	(16,082)	(10,758)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.					
	(5,991)	(95)	(72)	(1,132)	(96,344)
Net assets of governmental activities	<u>\$ 4,086,696</u>	<u>\$ (21,105)</u>	<u>\$ 291,177</u>	<u>\$ 1,558,569</u>	<u>\$ 741,011</u>

Fire Protection District				Gravity Drainage District				
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 94,782	\$ 171,807	\$ 621,235	\$ 430,342	\$ 234,370	\$ 135,235	\$ 303,910	\$ 156,387	\$ 584,571
434,870 (216,661)	689,468 (234,157)	1,238,317 (779,118)	1,509,112 (576,552)	786,817 (377,023)	295,979 (135,189)	453,344 (362,081)	408,572 (239,058)	414,744 (175,471)
-	-	-	-	-	-	-	-	-
362	-	-	750	8,888	-	108	-	-
(38,000)	-	(118,000)	(855,000)	-	-	-	-	-
-	-	(863)	-	(5,363)	(887)	(6,504)	-	(728)
(528)	-	(3,131)	(11,865)	-	-	-	-	-
-	(233)	(624)	(792)	(432)	(285)	(4,239)	-	-
<u>\$ 274,825</u>	<u>\$ 626,885</u>	<u>\$ 957,816</u>	<u>\$ 495,995</u>	<u>\$ 647,257</u>	<u>\$ 294,853</u>	<u>\$ 384,538</u>	<u>\$ 325,901</u>	<u>\$ 823,116</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2005**

	<u>Recreation District</u>			<u>Community Center and Playground District</u>
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 7 of Ward 2</u>
Fund balances - total governmental funds	\$ 7,144,590	\$ 1,794,339	\$ 5,730	\$ 5,832
Amounts reported for governmental activities in the statement of net assets because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	2,728,052	6,994,687	177,773	208,074
Less accumulated depreciation	(444,259)	(1,340,318)	(16,041)	(6,658)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	56,136	152,667	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	256,668	-	-	539
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds and notes payable	(9,000,000)	(3,340,000)	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(301,081)	(12,609)	-	-
Accrued interest payable	-	(36,851)	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(591)	(1,777)	(6,959)	-
Net assets of governmental activities	<u>\$ 439,515</u>	<u>\$ 4,210,138</u>	<u>\$ 160,503</u>	<u>\$ 207,787</u>

<u>Community Center and Playground District</u>		<u>Sewer District</u>		<u>Calcasieu Parish Communications District</u>	<u>Calcasieu Parish Coroner's Office</u>
<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 9 of Ward 1</u>	<u>No. 12 of Ward 4</u>		
\$ 1,089	\$ 160,667	\$ 24,010	\$ 23,029	\$ 4,139,673	\$ -
37,890 (12,890)	108,248 (32,643)	-	121,364 (32,161)	3,025,198 (1,056,622)	-
-	-	-	-	-	-
7,228	-	-	-	19,375	62,175
-	-	-	-	-	-
-	-	-	-	(12,215)	(13,104)
-	-	-	-	-	-
-	(50)	-	-	(1,369)	(49,071)
<u>\$ 33,317</u>	<u>\$ 236,222</u>	<u>\$ 24,010</u>	<u>\$ 112,232</u>	<u>\$ 6,114,040</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Fire Protection District</u>					
	<u>Parish Library</u>	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>
Revenues:						
Taxes:						
Ad valorem	\$ 6,384,974	\$ 681,783	\$ 84,137	\$ 696,589	\$ 660,544	\$ 46,877
Special assessments levied	-	-	-	-	-	-
Intergovernmental revenues	262,466	154,202	29,103	152,098	110,218	65,405
Charges for services	47,173	-	-	1,979	-	-
Fines and forfeitures	95,330	-	-	-	-	-
Investment income	164,899	13,918	3,929	33,258	21,648	1,865
Sale of assets	1,074	39,479	-	-	2,484	-
Donations	56,913	-	-	5,000	-	-
Miscellaneous revenues	18,003	360	-	68	-	-
Total revenues	<u>7,030,832</u>	<u>889,742</u>	<u>117,169</u>	<u>888,992</u>	<u>794,894</u>	<u>114,147</u>
Expenditures						
General government	-	-	-	-	-	-
Public safety	-	729,821	75,020	670,279	470,218	77,542
Public works	-	-	-	-	-	-
Culture and recreation	6,031,734	-	-	-	-	-
Capital outlay	152,651	33,028	-	216,098	-	-
Debt service:						
Principal retirement	1,185,000	146,000	-	80,000	95,000	35,000
Interest and fiscal charges	228,952	71,156	-	79,904	44,388	4,922
Total expenditures	<u>7,598,337</u>	<u>980,005</u>	<u>75,020</u>	<u>1,046,281</u>	<u>609,606</u>	<u>117,464</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(567,505)</u>	<u>(90,263)</u>	<u>42,149</u>	<u>(157,289)</u>	<u>185,288</u>	<u>(3,317)</u>
Other financing sources (uses):						
Insurance proceeds	2,904	-	17,231	-	-	14,222
Bond proceeds	-	-	-	-	-	-
Proceeds from lease receivable	8,200	-	-	-	-	-
Total other financing sources and uses	<u>11,104</u>	<u>-</u>	<u>17,231</u>	<u>-</u>	<u>-</u>	<u>14,222</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(556,401)</u>	<u>(90,263)</u>	<u>59,380</u>	<u>(157,289)</u>	<u>185,288</u>	<u>10,905</u>
Fund balance at beginning of year	3,679,668	268,334	135,541	1,043,248	550,673	83,877
Prior period adjustment	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 3,123,267</u>	<u>\$ 178,071</u>	<u>\$ 194,921</u>	<u>\$ 885,959</u>	<u>\$ 735,961</u>	<u>\$ 94,782</u>

Fire Protection District			Gravity Drainage District				
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 55,665	\$ 196,955	\$ 284,164	\$ 284,586	\$ 150,454	\$ 269,579	\$ 284,637	\$ 266,996
-	-	-	-	-	-	-	-
17,125	79,037	59,292	160,065	25,998	35,679	70,085	3,196
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,638	15,957	16,219	9,928	5,055	118,745	9,246	13,399
-	-	-	-	-	1,350	-	11,074
-	-	-	-	-	-	-	-
-	-	261	-	-	-	-	-
<u>76,428</u>	<u>291,949</u>	<u>359,936</u>	<u>454,579</u>	<u>181,507</u>	<u>425,353</u>	<u>363,968</u>	<u>294,665</u>
-	-	-	-	-	-	-	-
62,622	216,230	384,169	-	-	-	-	-
-	-	-	462,067	166,117	371,488	429,197	154,035
-	-	-	-	-	-	-	-
5,860	34,766	-	-	-	-	-	-
-	115,000	55,000	-	-	-	-	-
-	13,134	55,502	-	-	-	-	-
<u>68,482</u>	<u>379,130</u>	<u>494,671</u>	<u>462,067</u>	<u>166,117</u>	<u>371,488</u>	<u>429,197</u>	<u>154,035</u>
-	-	-	-	-	-	-	-
<u>7,946</u>	<u>(87,181)</u>	<u>(134,735)</u>	<u>(7,488)</u>	<u>15,390</u>	<u>53,865</u>	<u>(65,229)</u>	<u>140,630</u>
-	-	-	-	-	-	-	-
31,341	34,303	21,440	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>31,341</u>	<u>34,303</u>	<u>21,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
39,287	(52,878)	(113,295)	(7,488)	15,390	53,865	(65,229)	140,630
-	-	-	-	-	-	-	-
132,520	674,113	543,637	241,858	119,845	250,045	221,616	443,941
-	-	-	-	-	-	-	-
<u>\$ 171,807</u>	<u>\$ 621,235</u>	<u>\$ 430,342</u>	<u>\$ 234,370</u>	<u>\$ 135,235</u>	<u>\$ 303,910</u>	<u>\$ 156,387</u>	<u>\$ 584,571</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>
Revenues:					
Taxes:					
Ad valorem	\$ -	\$ 2,062,991	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Intergovernmental revenues	38,814	39,591	93,758	15,333	19,389
Charges for services	1,000	30,398	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	143,137	64,609	344	142	-
Sale of assets	-	-	-	-	-
Miscellaneous revenues	10	993	-	-	-
Total revenues	<u>182,961</u>	<u>2,198,582</u>	<u>94,102</u>	<u>15,475</u>	<u>19,389</u>
Expenditures					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	532,349	1,606,722	-	-	-
Capital outlay	1,498,211	2,313	104,776	20,963	17,951
Debt service:					
Principal retirement	-	450,000	-	-	-
Interest and fiscal charges	3,365	193,094	-	-	-
Total expenditures	<u>2,033,925</u>	<u>2,252,129</u>	<u>104,776</u>	<u>20,963</u>	<u>17,951</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(1,850,964)</u>	 <u>(53,547)</u>	 <u>(10,674)</u>	 <u>(5,488)</u>	 <u>1,438</u>
Other financing sources (uses):					
Insurance proceeds	-	20,366	-	-	-
Bond proceeds	9,000,000	-	-	-	-
Proceeds from lease receivable	-	-	-	-	-
Total other financing sources and uses	<u>9,000,000</u>	<u>20,366</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 <u>7,149,036</u>	 <u>(33,181)</u>	 <u>(10,674)</u>	 <u>(5,488)</u>	 <u>1,438</u>
 Fund balance at beginning of year	 (4,446)	 1,827,520	 16,404	 11,320	 (349)
Prior period adjustment	-	-	-	-	-
Fund balance at end of year	<u>\$ 7,144,590</u>	<u>\$ 1,794,339</u>	<u>\$ 5,730</u>	<u>\$ 5,832</u>	<u>\$ 1,089</u>

Community Center and Playground District	Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ 94,927	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,409,362	-
58,257	-	-	-	140,475	437,259
4,870	-	-	-	-	239,621
-	-	-	-	-	-
5,521	525	503	-	74,040	-
-	-	-	-	-	-
-	-	-	-	2,445	-
<u>163,575</u>	<u>525</u>	<u>503</u>	<u>503</u>	<u>2,626,322</u>	<u>676,880</u>
-	-	501	-	-	676,880
-	-	-	-	1,915,920	-
-	984	644	-	-	-
201,064	-	-	-	-	-
4,112	-	-	-	253,514	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>205,176</u>	<u>984</u>	<u>1,145</u>	<u>1,145</u>	<u>2,169,434</u>	<u>676,880</u>
<u>(41,601)</u>	<u>(459)</u>	<u>(642)</u>	<u>(642)</u>	<u>456,888</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(41,601)	(459)	(642)	(642)	456,888	-
202,268	24,469	23,671	-	3,682,785	-
-	-	-	-	-	-
<u>\$ 160,667</u>	<u>\$ 24,010</u>	<u>\$ 23,029</u>	<u>\$ 23,029</u>	<u>\$ 4,139,673</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Fire Protection District</u>				
	<u>Parish Library</u>	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>
Net change in fund balances - total governmental funds	\$ (556,401)	\$ (90,263)	\$ 59,380	\$ (157,289)	\$ 185,288
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.					
Capital outlay	914,962	6,656	-	218,369	13,598
Depreciation expense	(817,447)	(102,761)	(15,852)	(128,254)	(63,306)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets					
	(8,200)	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.					
	436,935	18,864	65	88,178	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.					
Bond proceeds	-	-	-	-	-
Refunding bond proceeds	-	-	-	-	-
Current refunding of debt	-	-	-	-	-
Deferred bond issuance costs	-	-	-	-	-
Amortization of bond issuance costs	-	(2,365)	-	-	-
Principal payments	1,185,000	146,000	-	80,000	95,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Accounts payable	(5,991)	20,241	(72)	(591)	(48,328)
Accrued interest payable	20,329	(22,658)	-	1,516	1,792
Capital lease payable	-	48,812	-	-	-
Compensated absences	(5,121)	(1,188)	-	3,627	-
Change in net assets of governmental activities	<u>\$ 1,164,066</u>	<u>\$ 21,338</u>	<u>\$ 43,521</u>	<u>\$ 105,556</u>	<u>\$ 184,044</u>

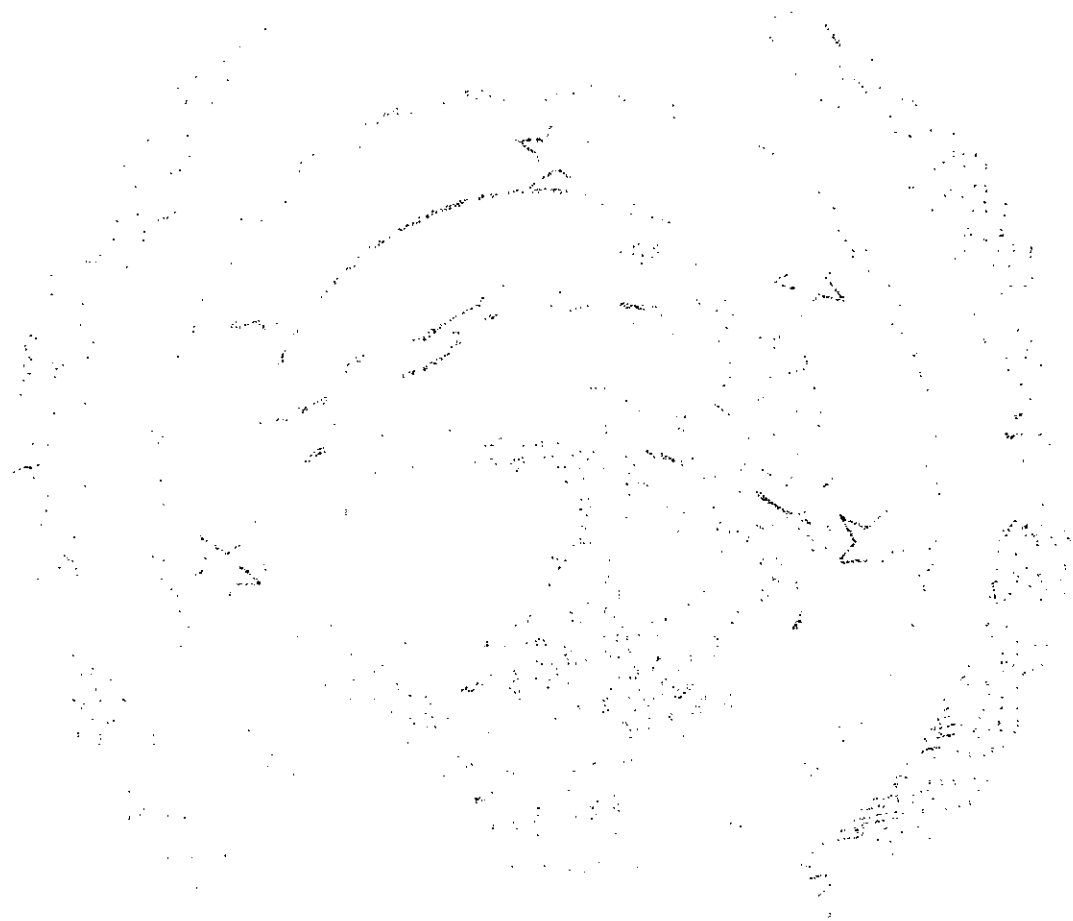
Fire Protection District				Gravity Drainage District				
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 10,905	\$ 39,287	\$ (52,878)	\$ (113,295)	\$ (7,488)	\$ 15,390	\$ 53,865	\$ (65,229)	\$ 140,630
35,000	5,860	34,766	183,909	64,517	7,548	21,986	103,200	-
(17,364)	(38,455)	(22,109)	(63,958)	(44,911)	(32,271)	(31,261)	(30,994)	(41,941)
-	-	(18,696)	-	-	-	-	-	(1,800)
362	-	-	750	8,888	-	108	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
35,000	-	115,000	55,000	-	-	-	-	-
-	1,987	(579)	(792)	(59)	(285)	(4,239)	-	-
478	-	2,178	595	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(739)	-	(2,893)	(187)	(1,480)	1,704	340
<u>\$ 64,381</u>	<u>\$ 8,679</u>	<u>\$ 56,943</u>	<u>\$ 62,209</u>	<u>\$ 18,054</u>	<u>\$ (9,805)</u>	<u>\$ 38,979</u>	<u>\$ 8,681</u>	<u>\$ 97,229</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Recreation District</u>		
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>
Net change in fund balances - total governmental funds	\$7,149,036	\$ (33,181)	\$ (10,674)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	1,447,478	23,538	106,926
Depreciation expense	(32,074)	(198,975)	(5,020)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	256,668	152,667	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Bond and notes payable proceeds	(9,000,000)	-	-
Refunding bond proceeds	-	-	-
Current refunding of debt	-	-	-
Deferred bond issuance costs	59,790	-	-
Amortization of bond issuance costs	(3,654)	-	-
Principal payments	-	450,000	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	(591)	(1,677)	(6,959)
Accrued interest payable	(301,081)	5,687	-
Capital lease payable	-	-	-
Compensated absences	-	(1,925)	-
Change in net assets of governmental activities	<u>\$ (424,428)</u>	<u>\$ 396,134</u>	<u>\$ 84,273</u>

Community Center and Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ (5,488)	\$ 1,438	\$ (41,601)	\$ (459)	\$ (642)	\$ 456,888	\$ -
8,833 (3,664)	-	- (3,571)	-	- (2,427)	288,156 (204,182)	-
-	-	-	-	-	-	-
539	7,228	-	-	-	19,375	62,175
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(50)	-	-	17,909	(64,094)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(424)	1,919
<u>\$ 220</u>	<u>\$ 8,666</u>	<u>\$ (45,222)</u>	<u>\$ (459)</u>	<u>\$ (3,069)</u>	<u>\$ 577,722</u>	<u>\$ -</u>



SELECTED 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 financial statements, combining statements for the major and nonmajor discretely presented component units. 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 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.

Parish Library

Fire Protection District No. 1 of Ward 1

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 6

Fire Protection District No. 2 of Ward 8

Recreation District No. 1 of Ward 3

Recreation District No. 1 of Ward 4

Calcasieu Parish Communications District

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 82,062	\$ 78,330	\$ 17,008	\$ 177,400
Investments	1,643,994	1,101,180	396,906	3,142,080
Receivables (net of allowances for uncollectibles):				
Taxes	5,295,392	1,016,579	-	6,311,971
Interest receivable	21,667	9,603	3,320	34,590
Due from other governmental units	23,039	-	-	23,039
Other receivable	433,716	-	-	433,716
Total assets	<u>\$ 7,499,870</u>	<u>\$ 2,205,692</u>	<u>\$ 417,234</u>	<u>\$ 10,122,796</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 128,424	\$ 922	\$ -	129,346
Accrued liabilities	134,992	-	-	134,992
Retainage Payable	9,071	-	-	9,071
Deferred revenues	5,712,214	1,013,906	-	6,726,120
Total liabilities	<u>5,984,701</u>	<u>1,014,828</u>	<u>-</u>	<u>6,999,529</u>
Fund balances:				
Reserved for debt service	-	1,190,864	-	1,190,864
Unreserved:				
Undesignated	1,515,169	-	417,234	1,932,403
Total fund balances	<u>1,515,169</u>	<u>1,190,864</u>	<u>417,234</u>	<u>3,123,267</u>
Total liabilities and fund balances	<u>\$ 7,499,870</u>	<u>\$ 2,205,692</u>	<u>\$ 417,234</u>	<u>\$ 10,122,796</u>

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 5,356,203	\$ 1,028,771	\$ -	\$ 6,384,974
Intergovernmental revenues	231,321	31,145	-	262,466
Charges for services	47,173	-	-	47,173
Fines and forfeitures	95,330	-	-	95,330
Investment income	111,965	45,216	7,718	164,899
Sale of assets	1,074	-	-	1,074
Donations	56,713	-	200	56,913
Miscellaneous revenues	18,003	-	-	18,003
Total revenues	<u>5,917,782</u>	<u>1,105,132</u>	<u>7,918</u>	<u>7,030,832</u>
Expenditures				
Current:				
Culture and recreation	6,031,720	-	14	6,031,734
Debt service:				
Principal retirement	-	1,185,000	-	1,185,000
Interest and fiscal charges	-	228,952	-	228,952
Capital outlay	61,981	-	90,670	152,651
Total expenditures	<u>6,093,701</u>	<u>1,413,952</u>	<u>90,684</u>	<u>7,598,337</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(175,919)</u>	<u>(308,820)</u>	<u>(82,766)</u>	<u>(567,505)</u>
Other financing sources (uses)				
Insurance proceeds	2,904	-	-	2,904
Proceeds from lease receivable	8,200	-	-	8,200
Total other financing sources (uses)	<u>11,104</u>	<u>-</u>	<u>-</u>	<u>11,104</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	<u>(164,815)</u>	<u>(308,820)</u>	<u>(82,766)</u>	<u>(556,401)</u>
Fund balance at beginning of year	<u>1,679,984</u>	<u>1,499,684</u>	<u>500,000</u>	<u>3,679,668</u>
Fund balance at end of year	<u>\$ 1,515,169</u>	<u>\$ 1,190,864</u>	<u>\$ 417,234</u>	<u>\$ 3,123,267</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 35,876	\$ 5,132	\$ 471	\$ 41,479
Investments	184	119,779	10,987	130,950
Receivables (net of allowances for uncollectibles):				
Taxes	553,183	217,042	-	770,225
Interest receivable	32	1,168	388	1,588
Due from other governments	39,211			39,211
Prepaid items	-	-	-	-
Other receivable	18,864			18,864
Total assets	\$ 647,350	\$ 343,121	\$ 11,846	\$ 1,002,317
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 20,620	\$ -	\$ -	\$ 20,620
Accrued liabilities	13,477	-	-	13,477
Deferred revenues	571,745	216,904	-	788,649
Due to primary government	1,500	-	-	1,500
Total liabilities	607,342	216,904	-	824,246
Fund balances:				
Reserved for debt service	-	126,217	-	126,217
Unreserved:				
Undesignated	40,008	-	11,846	51,854
Total fund balances	40,008	126,217	11,846	178,071
Total liabilities and fund balances	\$ 647,350	\$ 343,121	\$ 11,846	\$ 1,002,317

**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
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 471,530	\$ 210,253	\$ -	\$ 681,783
Intergovernmental revenues	154,202	-	-	154,202
Investment income	5,487	5,006	3,425	13,918
Sale of assets	39,479	-	-	39,479
Miscellaneous revenues	360	-	-	360
Total revenues	<u>671,058</u>	<u>215,259</u>	<u>3,425</u>	<u>889,742</u>
Expenditures				
Current:				
Public safety	624,441	-	105,380	729,821
Debt service:				
Principal retirement	-	146,000	-	146,000
Interest and fiscal charges	-	71,156	-	71,156
Capital outlay	18,115	-	14,913	33,028
Total expenditures	<u>642,556</u>	<u>217,156</u>	<u>120,293</u>	<u>980,005</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>28,502</u>	 <u>(1,897)</u>	 <u>(116,868)</u>	 <u>(90,263)</u>
 Fund balance at beginning of year	 <u>11,506</u>	 <u>128,114</u>	 <u>128,714</u>	 <u>268,334</u>
Fund balance at end of year	<u>\$ 40,008</u>	<u>\$ 126,217</u>	<u>\$ 11,846</u>	<u>\$ 178,071</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 29,092	\$ 9,028	\$ 38,120
Investments	678,941	210,678	889,619
Receivables (net of allowances for uncollectibles):			
Taxes	481,813	137,796	619,609
Interest receivable	7,010	1,740	8,750
Due from other governments	56,749	-	56,749
Due from primary government	11,364	-	11,364
Other receivables	88,178	-	88,178
Total assets	\$ 1,353,147	\$ 359,242	\$ 1,712,389
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 90,096	\$ -	\$ 90,096
Accrued liabilities	11,936	-	11,936
Retainage payable	19,505		19,505
Deferred revenues	567,097	137,796	704,893
Total liabilities	688,634	137,796	826,430
Fund balances:			
Reserved for debt service	-	221,446	221,446
Unreserved:			
Undesignated	664,513	-	664,513
Total fund balances	664,513	221,446	885,959
Total liabilities and fund balances	\$ 1,353,147	\$ 359,242	\$ 1,712,389

**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
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 534,610	\$ 161,979	\$ 696,589
Intergovernmental revenues	152,098	-	152,098
Charges for services	1,979	-	1,979
Investment income	27,129	6,129	33,258
Donations	5,000	-	5,000
Miscellaneous revenue	68	-	68
Total revenues	<u>720,884</u>	<u>168,108</u>	<u>888,992</u>
Expenditures			
Current:			
Public safety	670,279	-	670,279
Capital outlay	216,098	-	216,098
Debt service:			
Principal retirement	-	80,000	80,000
Interest and fiscal charges	-	79,904	79,904
Total expenditures	<u>886,377</u>	<u>159,904</u>	<u>1,046,281</u>
Excess (deficiency) of revenues over (under) expenditures	(165,493)	8,204	(157,289)
Fund balance at beginning of year	<u>830,006</u>	<u>213,242</u>	<u>1,043,248</u>
Fund balance at end of year	<u>\$ 664,513</u>	<u>\$ 221,446</u>	<u>\$ 885,959</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 25,766	\$ 4,983	\$ 725	\$ 31,474
Investments	601,297	116,297	16,927	734,521
Receivables (net of allowances for uncollectibles):				
Taxes	446,933	139,244	-	586,177
Interest receivable	5,201	1,058	136	6,395
Due from other governmental units	18,040	-	-	18,040
Total assets	\$ 1,097,237	\$ 261,582	\$ 17,788	\$ 1,376,607
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 54,627	\$ -	\$ -	\$ 54,627
Deferred revenues	446,775	139,244	-	586,019
Total liabilities	501,402	139,244	-	640,646
Fund balances:				
Reserved for debt service	-	122,338	-	122,338
Unreserved:				
Undesignated	595,835	-	17,788	613,623
Total fund balances	595,835	122,338	17,788	735,961
Total liabilities and fund balances	\$ 1,097,237	\$ 261,582	\$ 17,788	\$ 1,376,607

**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
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 478,460	\$ 182,084	\$ -	\$ 660,544
Intergovernmental revenues	110,218	-	-	110,218
Investment income	17,195	4,074	379	21,648
Sale of assets	2,484	-	-	2,484
Total revenues	<u>608,357</u>	<u>186,158</u>	<u>379</u>	<u>794,894</u>
Expenditures				
Current:				
Public safety	470,217	-	1	470,218
Debt service:				
Principal retirement	-	95,000	-	95,000
Interest and fiscal charges	-	44,388	-	44,388
Total expenditures	<u>470,217</u>	<u>139,388</u>	<u>1</u>	<u>609,606</u>
Excess (deficiency) of revenues over (under) expenditures	138,140	46,770	378	185,288
Fund balance at beginning of year	457,695	75,568	17,410	550,673
Fund balance at end of year	<u>\$ 595,835</u>	<u>\$ 122,338</u>	<u>\$ 17,788</u>	<u>\$ 735,961</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 1,319	\$ 858	\$ 2,177
Investments	30,772	44,416	75,188
Receivables (net of allowances for uncollectibles):			
Taxes	55,734	-	55,734
Interest receivable	240	361	601
Due from other governments	17,890	-	17,890
Other receivables	362	-	362
Total assets	<u>\$ 106,317</u>	<u>\$ 45,635</u>	<u>\$ 151,952</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,079	\$ -	\$ 1,079
Deferred revenues	56,091	-	56,091
Total liabilities	<u>57,170</u>	<u>-</u>	<u>57,170</u>
Fund balances:			
Reserved for debt service	-	45,635	45,635
Unreserved:			
Undesignated	49,147	-	49,147
Total fund balances	<u>49,147</u>	<u>45,635</u>	<u>94,782</u>
Total liabilities and fund balances	<u>\$ 106,317</u>	<u>\$ 45,635</u>	<u>\$ 151,952</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 40,722	\$ 6,155	\$ 46,877
Intergovernmental revenues	65,405	-	65,405
Investment income	423	1,442	1,865
Total revenues	<u>106,550</u>	<u>7,597</u>	<u>114,147</u>
Expenditures			
Current:			
Public safety	77,542	-	77,542
Debt service:			
Principal retirement	-	35,000	35,000
Interest and fiscal charges	-	4,922	4,922
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>77,542</u>	<u>39,922</u>	<u>117,464</u>
Excess (deficiency) of revenues over (under) expenditures	29,008	(32,325)	(3,317)
Other financing sources (uses)			
Insurance proceeds	<u>14,222</u>	<u>-</u>	<u>14,222</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	43,230	(32,325)	10,905
Fund balance at beginning of year	<u>5,917</u>	<u>77,960</u>	<u>83,877</u>
Fund balance at end of year	<u>\$ 49,147</u>	<u>\$ 45,635</u>	<u>\$ 94,782</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 20,228	\$ 3,048	\$ 23,276
Investments	465,060	71,139	536,199
Receivables (net of allowances for uncollectibles):			
Taxes	121,302	66,143	187,445
Interest receivable	4,192	570	4,762
Due from other governments	47,873	-	47,873
Other receivables	33,664	-	33,664
Total assets	<u>\$ 692,319</u>	<u>\$ 140,900</u>	<u>\$ 833,219</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 23,576	\$ -	\$ 23,576
Accrued liabilities	1,003	-	1,003
Deferred revenues	121,262	66,143	187,405
Total liabilities	<u>145,841</u>	<u>66,143</u>	<u>211,984</u>
Fund balances:			
Reserved for debt service	-	74,757	74,757
Unreserved:			
Undesignated	546,478	-	546,478
Total fund balances	<u>546,478</u>	<u>74,757</u>	<u>621,235</u>
Total liabilities and fund balances	<u>\$ 692,319</u>	<u>\$ 140,900</u>	<u>\$ 833,219</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Ad valorem	\$ 119,485	\$ 77,470	\$ 196,955
Intergovernmental revenues	79,037	-	79,037
Investment income	13,978	1,979	15,957
Sale of assets	-	-	-
Total revenues	<u>212,500</u>	<u>79,449</u>	<u>291,949</u>
Expenditures			
Current:			
Public safety	216,230	-	216,230
Capital outlay	34,766	-	34,766
Debt service:			
Principal retirement	-	115,000	115,000
Interest and fiscal charges	-	13,134	13,134
Total expenditures	<u>250,996</u>	<u>128,134</u>	<u>379,130</u>
Excess (deficiency) of revenues over (under) expenditures	(38,496)	(48,685)	(87,181)
Other financing sources (uses)			
Insurance proceeds	<u>34,303</u>	-	<u>34,303</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	(4,193)	(48,685)	(52,878)
Fund balance at beginning of year	<u>550,671</u>	<u>123,442</u>	<u>674,113</u>
Fund balance at end of year	<u>\$ 546,478</u>	<u>\$ 74,757</u>	<u>\$ 621,235</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 12,063	\$ 1,356	\$ 3,643	\$ 17,062
Investments	281,525	31,647	85,013	398,185
Receivables (net of allowances for uncollectibles):				
Taxes	194,086	116,933	-	311,019
Interest receivable	2,424	401	1,151	3,976
Due from other governmental units	12,312	-	-	12,312
Other receivable	750	-	-	750
Total assets	<u>\$ 503,160</u>	<u>\$ 150,337</u>	<u>\$ 89,807</u>	<u>\$ 743,304</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,938	\$ -	\$ -	\$ 5,938
Accrued liabilities	1,510	-	-	1,510
Deferred revenues	188,581	116,933	-	305,514
Retainage Payable	-	-	-	-
Total liabilities	<u>196,029</u>	<u>116,933</u>	<u>-</u>	<u>312,962</u>
Fund balances:				
Reserved for debt service	-	33,404	-	33,404
Unreserved:				
Undesignated	307,131	-	89,807	396,938
Total fund balances	<u>307,131</u>	<u>33,404</u>	<u>89,807</u>	<u>430,342</u>
Total liabilities and fund balances	<u>\$ 503,160</u>	<u>\$ 150,337</u>	<u>\$ 89,807</u>	<u>\$ 743,304</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 176,182	\$ 107,982	\$ -	\$ 284,164
Intergovernmental revenues	59,292	-	-	59,292
Investment income	7,484	2,413	6,322	16,219
Miscellaneous revenue	261	-	-	261
Total revenues	<u>243,219</u>	<u>110,395</u>	<u>6,322</u>	<u>359,936</u>
Expenditures				
Current:				
Public safety	195,596	-	188,573	384,169
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	55,502	-	55,502
Total expenditures	<u>195,596</u>	<u>110,502</u>	<u>188,573</u>	<u>494,671</u>
Excess (deficiency) of revenues over (under) expenditures	47,623	(107)	(182,251)	(134,735)
Other financing sources (uses)				
Insurance proceeds	<u>21,440</u>	-	-	<u>21,440</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	69,063	(107)	(182,251)	(113,295)
Fund balance at beginning of year	238,068	33,511	272,058	543,637
Fund balance at end of year	<u>\$ 307,131</u>	<u>\$ 33,404</u>	<u>\$ 89,807</u>	<u>\$ 430,342</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 2,422	\$ -	\$ 326,195	\$ 328,617
Investments	51,862	-	7,612,529	7,664,391
Receivables (net of allowances for uncollectibles):				
Taxes	1,373,172	1,321,677	-	2,694,849
Interest receivable	859	-	64,027	64,886
Due from other governments	35,314	-	-	35,314
Other receivable	256,668	-	1,780	258,448
Total assets	<u>\$ 1,720,297</u>	<u>\$ 1,321,677</u>	<u>\$ 8,004,531</u>	<u>\$ 11,046,505</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 366,926	\$ -	\$ 313,820	\$ 680,746
Accrued liabilities	7,239	-	-	7,239
Retainage payable	-	-	62,414	62,414
Deferred revenue	1,629,839	1,321,677	-	2,951,516
Tax anticipation note	200,000	-	-	200,000
Total liabilities	<u>2,204,004</u>	<u>1,321,677</u>	<u>376,234</u>	<u>3,901,915</u>
Fund balances:				
Unreserved:				
Undesignated	(483,707)	-	7,628,297	7,144,590
Total fund balances	<u>(483,707)</u>	<u>-</u>	<u>7,628,297</u>	<u>7,144,590</u>
Total liabilities and fund balances	<u>\$ 1,720,297</u>	<u>\$ 1,321,677</u>	<u>\$ 8,004,531</u>	<u>\$ 11,046,505</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2005**

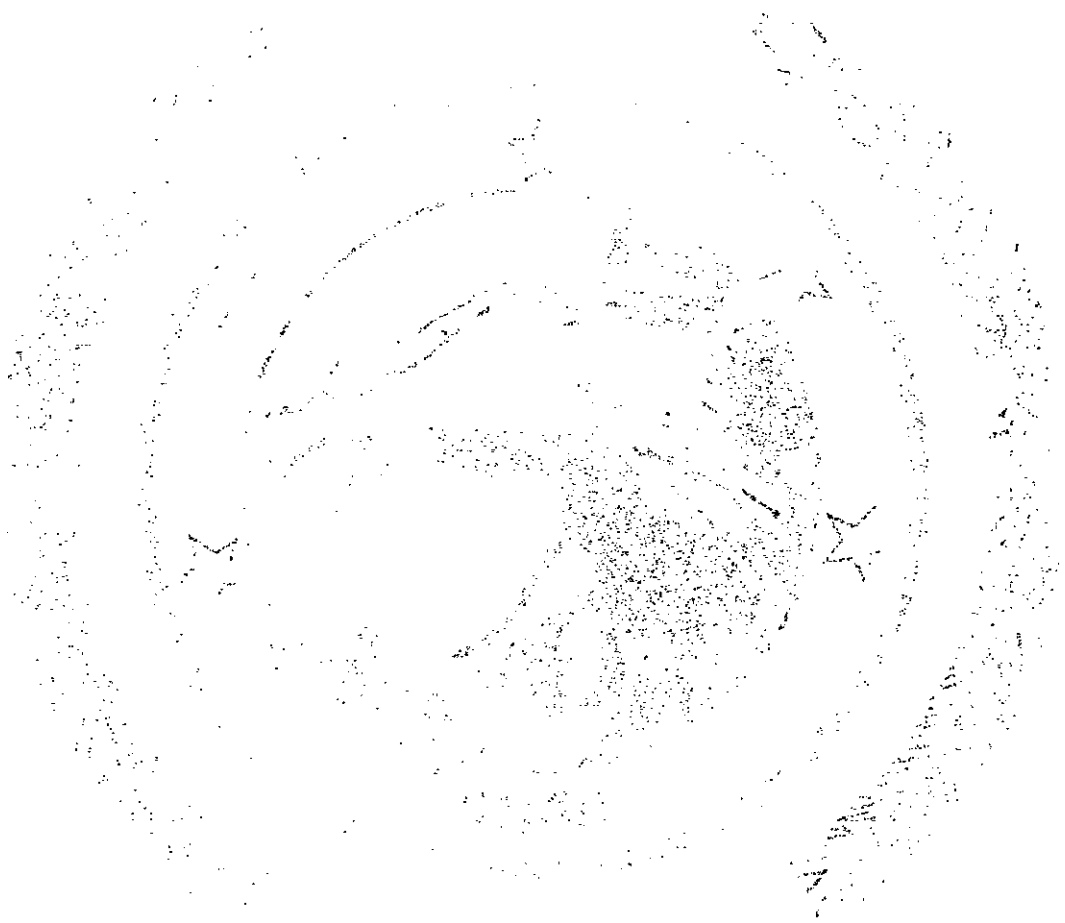
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues			
Taxes:			
Intergovernmental revenues	\$ 38,814	\$ -	\$ 38,814
Charges for services	1,000	-	1,000
Investment income	3,288	139,849	143,137
Miscellaneous revenue	10	-	10
Total revenues	<u>43,112</u>	<u>139,849</u>	<u>182,961</u>
Expenditures			
Current:			
Recreation	532,349	-	532,349
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	3,365	-	3,365
Capital outlay	-	1,498,211	1,498,211
Total expenditures	<u>535,714</u>	<u>1,498,211</u>	<u>2,033,925</u>
Excess (deficiency) of revenues over (under) expenditures	(492,602)	(1,358,362)	(1,850,964)
Other financing sources (uses)			
Bond proceeds	-	9,000,000	9,000,000
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	(492,602)	7,641,638	7,149,036
Fund balance at beginning of year	8,895	(13,341)	(4,446)
Fund balance at end of year	<u>\$ (483,707)</u>	<u>\$ 7,628,297</u>	<u>\$ 7,144,590</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 61,084	\$ 17,747	\$ 78,831
Investments	1,319,649	414,171	1,733,820
Receivables (net of allowances for uncollectibles):			
Taxes	1,480,194	631,186	2,111,380
Interest receivable	12,656	3,520	16,176
Due from other governmental units	36,091	-	36,091
Other receivables	173,058	-	173,058
Total assets	<u>\$ 3,082,732</u>	<u>\$ 1,066,624</u>	<u>\$ 4,149,356</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 60,345	\$ -	\$ 60,345
Accrued liabilities	31,038	-	31,038
Deferred revenues	1,632,448	631,186	2,263,634
Retainage payable	-	-	-
Total liabilities	<u>1,723,831</u>	<u>631,186</u>	<u>2,355,017</u>
Fund balances:			
Reserved for debt service	-	435,438	435,438
Unreserved:			
Undesignated	1,358,901	-	1,358,901
Total fund balances	<u>1,358,901</u>	<u>435,438</u>	<u>1,794,339</u>
Total liabilities and fund balances	<u>\$ 3,082,732</u>	<u>\$ 1,066,624</u>	<u>\$ 4,149,356</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues				
Taxes:				
Ad valorem	\$ 1,371,957	\$ 691,034	-	\$ 2,062,991
Intergovernmental revenues	39,591	-	-	39,591
Charges for services	30,398	-	-	30,398
Investment income	50,423	14,034	152	64,609
Miscellaneous revenues	993	-	-	993
Total revenues	<u>1,493,362</u>	<u>705,068</u>	<u>152</u>	<u>2,198,582</u>
Expenditures				
Current:				
Recreation	1,606,722	-	-	1,606,722
Capital outlay	-	-	2,313	2,313
Debt service:				
Principal retirement	-	450,000	-	450,000
Interest and fiscal charges	-	193,094	-	193,094
Total expenditures	<u>1,606,722</u>	<u>643,094</u>	<u>2,313</u>	<u>2,252,129</u>
Excess (deficiency) of revenues over (under) expenditures	(113,360)	61,974	(2,161)	(53,547)
Other financing sources (uses)				
Insurance proceeds	20,366	-	-	20,366
Transfers in	661	-	-	661
Transfers out	-	-	(661)	(661)
Total other financing sources (uses)	<u>21,027</u>	<u>-</u>	<u>(661)</u>	<u>20,366</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other financing uses	(92,333)	61,974	(2,822)	(33,181)
Fund balance at beginning of year	1,451,234	373,464	2,822	1,827,520
Fund balance at end of year	<u>\$ 1,358,901</u>	<u>\$ 435,438</u>	<u>\$ -</u>	<u>\$ 1,794,339</u>



STATISTICAL SECTION

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.

Table 1

CALCASIEU PARISH POLICE JURY
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION(1)
PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

Year	General Government	Public Safety	Public Works	Sanitation	Health and Welfare	Culture and Recreation
2005	\$ 12,411,750	\$ 11,372,827	\$ 16,135,175	\$ 3,572,453	\$ 9,895,938	\$ 502,959
2004	11,768,696	10,356,382	12,197,340	3,391,171	8,840,585	495,698
2003	11,088,953	8,260,850	10,603,484	3,333,056	8,310,707	503,850
2002	9,328,804	7,817,719	9,628,546	3,435,583	8,584,289	438,884
2001	8,294,717	7,315,272	9,195,624	3,388,250	7,301,090	464,576
2000	7,780,353	7,404,595	9,675,205	3,294,873	5,498,810	398,368
1999	7,495,578	6,376,762	8,801,268	2,878,592	6,356,752	414,637
1998	7,619,043	5,910,712	9,233,260	3,017,780	7,386,297	358,528
1997	7,349,223	4,974,854	9,908,987	3,081,484	7,441,995	337,769
1996	6,577,240	4,486,336	8,192,292	2,181,287	6,464,883	344,245

(1) Includes expenditures of General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

(2) The miscellaneous functions is used for items which cannot be properly classified under the other ten functions.

(3) In compliance with Governmental Accounting Standards Board Statement 34, "Basic Financial Statements - and Management's Discussions and Analysis - for State and Local Governments", transfers to discretely presented component units previously classified as other uses have been reclassified as intergovernmental expenditures.

Table 1

Economic Development & Assistance	Debt Service	Intergovern- mental (3)	Capital Outlay	Miscellaneous (2)	Total
\$ 4,089,243	\$ 125,250	\$ 7,737,460	\$ 15,090,184	\$ -	\$ 80,933,239
4,258,966	136,948	6,561,712	16,471,292	-	74,478,790
4,780,323	98,299	6,577,793	15,764,190	-	69,321,505
4,356,278	3,879,976	2,716,023	17,392,152	86,057	67,664,311
3,931,434	4,102,146	3,234,622	12,986,088	150,832	60,364,651
3,495,798	4,526,135	6,914,491	9,052,940	203,447	58,245,015
3,577,973	4,409,278	4,529,773	22,092,197	205,593	67,138,403
3,366,305	4,658,898	1,028,222	15,804,051	178,010	58,561,106
3,008,369	4,793,072	878,179	17,200,166	131,782	59,105,880
3,119,609	3,167,809	978,817	16,341,869	112,844	51,967,231

Table 2

CALCASIEU PARISH POLICE JURY
GOVERNMENTAL FUND TYPE REVENUES BY SOURCE (1)
PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

Year	Taxes	Licenses & Permits	Inter - Governmental	Charges for Services	Fines and Forfeitures	Interest
2005	46,365,106	\$ 1,713,450	\$ 23,725,523	\$ 3,249,441	\$ 1,122,904	\$ 3,954,352
2004	45,090,942	1,534,340	17,043,332	3,153,741	1,105,548	4,242,367
2003	42,248,908	1,447,884	16,044,293	2,858,279	1,340,160	1,946,591
2002	46,003,212	1,317,260	14,310,301	2,314,514	1,111,291	6,122,786
2001	43,454,553	1,181,031	11,763,582	1,852,876	1,142,174	7,222,742
2000	43,769,268	1,197,084	10,379,676	1,685,457	992,814	9,233,777
1999	41,881,524	1,199,641	12,558,345	1,447,611	1,269,399	3,845,400
1998	43,008,481	1,259,027	12,322,997	1,395,716	1,026,501	6,513,465
1997	43,084,809	1,196,113	12,656,298	1,679,519	1,213,900	5,492,130
1996	47,649,227	1,226,155	11,095,401	1,516,221	1,167,406	4,468,640

(1) Includes revenues of the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

Table 2

	Gaming Revenues	Miscellaneous Revenues	Total
\$	11,721,993	\$ 436,375	\$ 92,289,144
	10,730,205	658,084	83,558,559
	10,299,558	442,944	76,628,617
	9,952,673	995,613	82,127,650
	7,251,212	1,889,321	75,757,491
	7,126,322	1,739,570	76,123,968
	8,067,460	1,497,257	71,766,637
	6,585,766	1,498,331	73,610,284
	5,334,980	1,251,812	71,909,561
	4,892,047	1,129,028	73,144,125

Table 2A

**CALCASIEU PARISH POLICE JURY
GENERAL FUND TYPE TAX REVENUES BY SOURCE
PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS**

Year	General Property Taxes	Sales Tax	Other Taxes	Total
2005	\$ 21,357,159	\$ 24,594,053	\$ 413,894	\$ 46,365,106
2004	21,045,677	23,618,977	426,288	45,090,942
2003	19,412,783	22,454,091	382,034	42,248,908
2002	19,002,589	26,696,163	304,460	46,003,212
2001	17,766,142	25,298,085	390,326	43,454,553
2000	16,939,103	26,543,981	286,184	43,769,268
1999	16,383,114	25,201,737	296,673	41,881,524
1998	16,009,523	26,699,339	299,619	43,008,481
1997	15,666,826	27,138,353	279,630	43,084,809
1996	14,554,197	32,809,687	285,343	47,649,227

Table 3

**CALCASIEU PARISH POLICE JURY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Year	Levy	Supple- mental	Reductions	Adjusted Levy	Unpaid	Collected	Percent Collected
2005	\$ 23,408,534	\$ 12,931	\$ 579,767	\$ 22,841,697	\$ 459,314	\$ 22,382,383	97.99%
2004	21,725,957	15,548	196,401	21,545,104	408,837	21,136,267	98.10%
2003	20,423,887	15,220	112,949	20,326,158	424,019	19,902,139	97.91%
2002	19,557,875	848,973	958,633	19,448,215	386,289	19,061,926	98.01%
2001	19,064,677	191,945	248,286	19,008,336	277,272	18,731,064	98.54%
2000	18,345,408	685,533	1,007,834	18,023,107	444,730	17,578,376	97.53%
1999	16,976,597	286,838	430,388	16,833,047	235,520	16,587,651	98.54%
1998	16,625,442	32,854	199,782	16,458,514	242,387	16,216,127	98.53%
1997	16,101,545	51,732	477,563	15,675,714	128,460	15,547,254	99.18%
1996	15,824,307	50,811	421,529	15,453,589	131,012	15,322,577	99.15%

(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.

(5) Source: Calcasieu Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of Calcasieu.

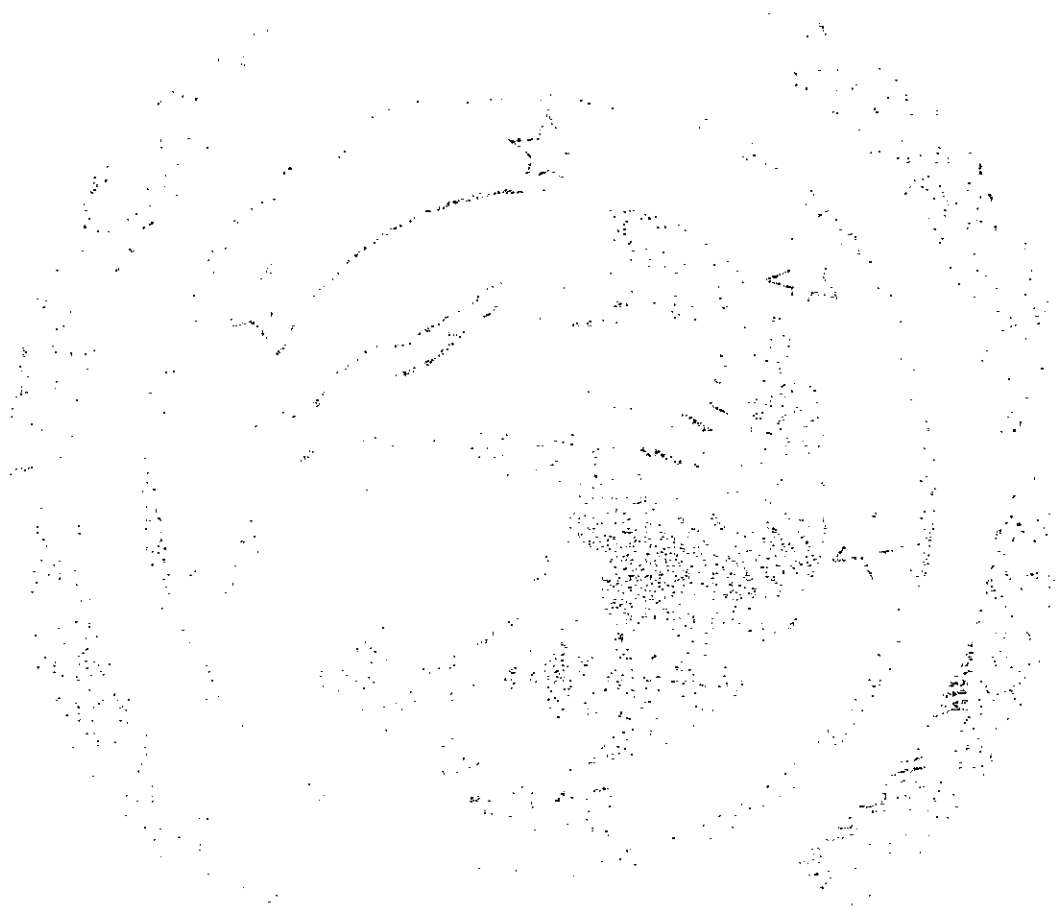


Table 4

**CALCASIEU PARISH POLICE JURY
ASSESSED AND ESTIMATED ACTUAL
VALUE OF PROPERTY
LAST TEN FISCAL YEARS**

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
2005	\$ 1,215,590,100	\$ 12,155,901,000	10%
2004	1,348,213,430	13,482,134,300	10%
2003	1,271,946,840	12,719,468,400	10%
2002	1,230,077,780	12,300,777,800	10%
2001	1,202,967,430	12,029,674,300	10%
2000	1,133,791,820	11,337,918,200	10%
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%

(1) Source: Calcasieu Parish Assessor's Office

Table 5

CALCASIEU PARISH POLICE JURY
PROPERTY TAX MILLAGE RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Parish Library	Law Enforcement	Fire Protection	Gravity Drainage
2005	25.53	272.59	6.83	15.83	153.77	70.50
2004	24.79	289.09	6.83	15.83	153.21	69.04
2003	25.94	307.66	7.09	15.83	176.29	71.17
2002	25.94	321.76	7.04	15.83	163.57	70.88
2001	25.94	247.06	7.04	15.83	150.57	70.88
2000	25.94	246.01	7.04	15.83	158.88	70.88
1999	26.56	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

(1) Source: Calcasieu Parish Assessor's Office

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

Table 5

Recreation and Community Centers	Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
74.13	5.74	49.71	54.60	7.54	736.77
63.83	5.74	47.82	55.23	7.48	738.89
69.15	5.25	49.98	57.27	8.82	794.45
54.05	5.88	52.53	57.27	8.93	783.68
59.70	5.88	51.53	55.46	8.93	698.82
53.04	5.88	75.48	58.22	8.93	726.13
52.08	5.75	75.13	54.49	8.16	670.20
51.42	5.75	83.38	54.49	8.16	663.05
50.41	5.75	70.78	63.81	9.93	722.95
47.51	5.75	87.85	61.77	8.16	750.43

Table 6

**CALCASIEU PARISH POLICE JURY
PRINCIPAL TAXPAYERS
DECEMBER 31, 2005**

Taxpayer	Type of Business	2005 Assessed Valuation	Percentage of Total Assessed Valuation
Entergy Gulf States, Inc.	Utility	\$ 68,840,080	5.66%
Conoco Phillips Company	Refinery	51,095,990	4.20%
PPG Industries, Inc.	Chemical Plant	38,208,290	3.14%
Citgo Petroleum Corporation	Refinery	22,391,530	1.84%
Sasol North America, Inc.	Chemical Plant	24,981,410	2.06%
Bellsouth Telecommunication	Utility	16,058,410	1.32%
Harrah's Entertainment	Gaming	12,378,700	1.02%
Westlake Petrochemicals, Inc.	Chemical Plant	12,346,880	1.02%
Lyondell Chemical Company	Chemical Plant	13,185,910	1.08%
St. Charles Gaming	Gaming	<u>12,015,980</u>	<u>0.99%</u>
<i>Total for principal taxpayers</i>		271,503,180	22.34%
<i>Total for all other taxpayers</i>		<u>944,086,920</u>	<u>77.66%</u>
<i>Total for all taxpayers</i>		<u>\$ 1,215,590,100</u>	<u>100.00%</u>

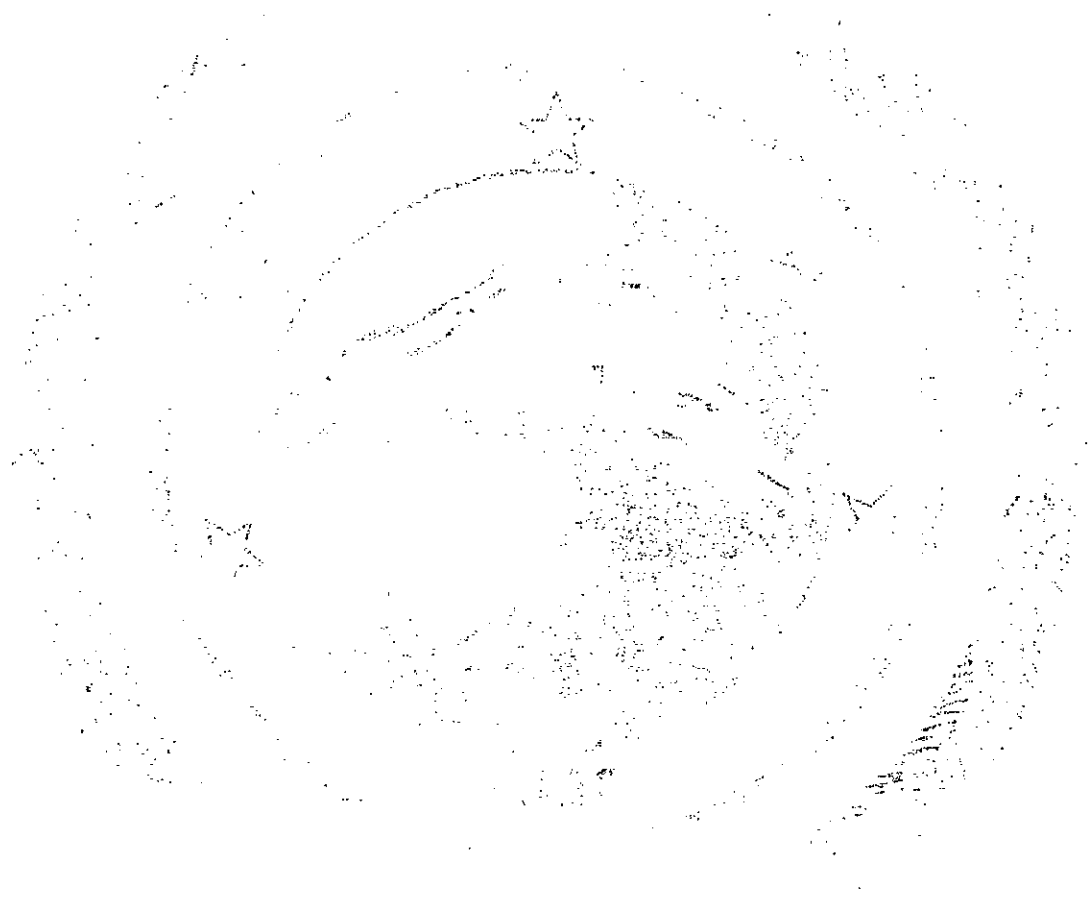
(1) Source: Calcasieu Parish Assessor's Office

Table 7

**CALCASIEU PARISH POLICE JURY
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year		Special Assessment Billings		Special Assessment Collected (1)
2005	\$	219,011	\$	34,317
2004		213,861		79,665
2003		237,949		81,621
2002		242,360		131,689
2001		239,488		102,544
2000		270,588		184,978
1999		323,101		285,904
1998		230,565		281,307
1997		199,977		121,088
1996		227,996		104,719
1995		236,737		152,742

(1) Includes prepayments.



**CALCASIEU PARISH POLICE JURY
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2005**

Assessed Valuations:	
Assessed value	\$ 970,245,130
Add back: exempt property	<u>245,344,970</u>
Total assessed value	<u>\$ 1,215,590,100</u>
Legal debt margin:	
Debt limitation - 10 percent of total assessed value	121,559,010
Debt applicable to limitation:	
Total bonded debt	\$ 595,872
Less: Special assessment bonds	(51,758)
Revenue bonds	<u>(161,379)</u>
Total debt applicable to limitation	<u>382,735</u>
Legal Debt Margin	<u>\$ 121,176,275</u>

Table 9

CALCASIEU PARISH POLICE JURY
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Year	Population	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Fund	Less Debt Payable from Enterprise Revenues (2)	Less Special Assessment Debt	Net Bonded Debt
2005	185,419	\$ 1,215,590,100	\$ 434,493	\$ -	\$ 297,735	\$ 51,758	\$ 85,000
2004	184,961	1,348,213,430	581,895	-	331,034	80,861	170,000
2003	184,693	1,271,946,840	477,528	-	359,381	118,147	-
2002	184,279	1,230,077,780	203,919	-	-	203,919	-
2001	183,670	1,202,967,430	4,022,191	1,637,113	-	265,780	2,119,298
2000	183,577	1,133,791,820	7,866,078	1,660,870	-	333,883	5,871,325
1999	183,400	1,086,078,110	11,783,188	1,666,333	-	475,678	9,641,177
1998	180,300	1,057,529,420	15,533,805	1,655,169	-	451,449	13,427,187
1997	180,200	1,026,002,840	19,124,537	1,658,606	-	267,804	17,198,127
1996	176,100	1,000,017,630	22,849,008	1,660,308	-	218,289	20,970,411

- (1) These amounts include the Sales Tax District 4-A bonds, issued in 1994 and fully repaid in 2001, that were supported by sales tax collections as well as one blended component unit that was previously reflected as a discretely presented component unit until 2004.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. These amounts also represent activity from two blended component units that were previously reflected as discretely presented component units until 2003.

Table 9

Ratio of Bonded to Assessed Debt Value	Net Bonded Debt Per Capita
0.01% \$	-
0.01%	1
0.00%	-
0.00%	-
0.18%	12
0.52%	32
0.89%	53
1.27%	74
1.68%	95
2.10%	119

Table 10

CALCASIEU PARISH POLICE JURY
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Expenditures	Ratio of Debt Service to Total Governmental Expenditures
2005	\$ 85,000	\$ 6,861	\$ 91,861	\$ 80,933,239	0.11%
2004	80,000	13,187	93,187	74,478,790	0.13%
2003	-	-	-	69,321,505	0.00%
2002	3,756,411	46,891	3,803,302	67,664,311	5.62%
2001	3,775,784	239,499	4,015,283	60,364,651	6.65%
2000	3,775,315	493,405	4,268,720	58,245,015	7.33%
1999	3,774,846	541,807	4,316,653	67,138,403	6.43%
1998	3,774,377	803,234	4,577,611	58,561,106	7.82%
1997	3,773,986	930,116	4,704,102	59,105,880	7.96%
1996	2,003,595	1,029,224	3,032,819	51,967,231	5.84%

- (1) General obligation bonds reported in the Enterprise Funds and special assessment debt are excluded. The Sales Tax District 4-A bonds, issued in 1994 and fully repaid in 2001, that were supported by sales tax collections are included.

Table 11

CALCASIEU PARISH POLICE JURY
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS
DECEMBER 31, 2005

<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 (1)	\$ 382,735	100%	\$ 382,735
Calcasieu Parish Police Jury Discrete Component Units	<u>32,922,000</u>	100%	<u>32,922,000</u>
Total Direct Debt	33,304,735		33,304,735
Overlapping:			
Calcasieu Parish School Board	187,272,637	100%	187,272,637
Cities (2)	<u>10,624,133</u>	100%	<u>10,624,133</u>
Total Overlapping Debt	<u>197,896,770</u>		<u>197,896,770</u>
Total Debt	<u>\$ 231,201,505</u>		<u>\$ 231,201,505</u>

(1) To be comparable with the component units' debt disclosure, this amount includes debt reported in enterprise funds but excludes debt supported by special assessments.

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

Table 12

**CALCASIEU PARISH POLICE JURY
REVENUE BOND COVERAGE
LAST THREE FISCAL YEARS**

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			
				Principal	Interest	Total	Coverage
2005	\$ 432,083	\$ 415,940	\$ 16,143	\$ 15,625	\$ 8,464	\$ 24,089	0.67
2004	430,968	370,573	60,395	24,020	9,241	33,261	1.82
2003	369,825	363,168	6,657	21,276	10,456	31,732	0.21

(1) Total revenues (including investment earnings) exclusive of tap in fees.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of water revenue bonds only. It does not include the general obligation bonds reported in the Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3.

Table 13

**CALCASIEU PARISH POLICE JURY
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Per Capita Income	Median Age	Number of School Age Children	Public School Enrollment	Unemployment Rate
2005	185,419	\$ 20,390	35	35,737	32,449	4.70%
2004	184,961	20,490	35	32,149	29,223	5.90%
2003	184,693	22,794	35	35,336	31,909	5.20%
2002	184,279	23,935	34	35,170	31,644	6.10%
2001	183,670	22,701	34	35,878	32,261	6.10%
2000	183,577	22,139	32	36,143	32,590	5.00%
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%

- (1) Census information for *Population, Per Capita Income and Median Age* was obtained from either the local Chamber of Commerce or similar agencies that distribute census information at the federal, state and local levels.
- (2) Information for the *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 2004-2005 Louisiana District Accountability Data File Report.

Table 14

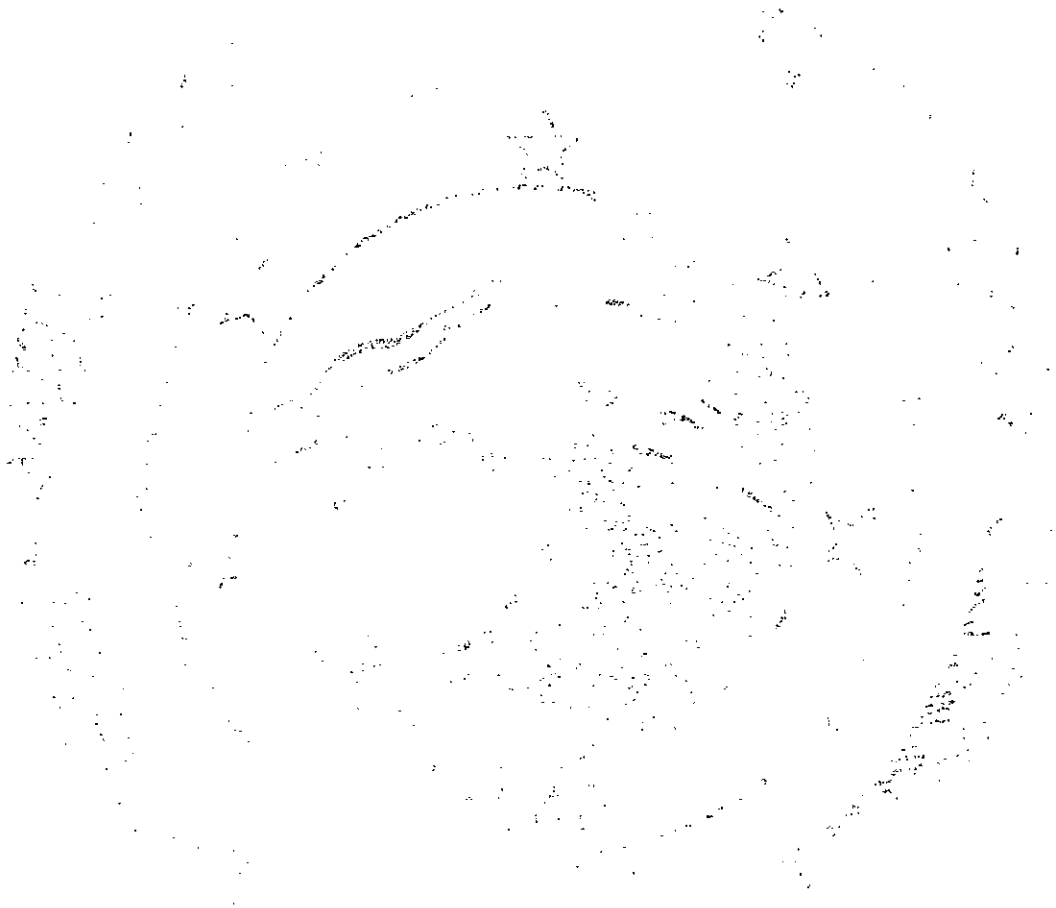
**CALCASIEU PARISH POLICE JURY
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS**

Fiscal Year	Commercial Construction		Residential Construction		Bank Deposits	Property Value
	No. of Units	Value	No. of Units	Value		
2005	134	\$ 14,735,464	508	\$ 63,334,292	\$ 1,965,716,000	9,702,451,300
2004	160	47,932,983	513	63,792,269	1,861,957,000	9,428,963,200
2003	131	28,472,599	883	64,396,121	1,844,059,000	8,833,501,100
2002	159	14,887,341	756	56,141,478	1,750,802,000	8,521,978,000
2001	164	35,289,519	663	47,459,518	1,731,411,000	8,304,119,400
2000	144	83,934,588	703	40,120,407	1,580,336,000	7,987,092,800
1999	126	8,074,601	630	40,527,794	1,599,275,000	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

- (1) Information for *Commercial Construction* and *Residential Construction* provided by the Parish Planning and Development Office.
- (2) *Bank Deposits* provided by FDIC.
- (3) Information for *Property Values* provided by the Calcasieu Parish Tax Assessor.

**CALCASIEU PARISH POLICE JURY
MISCELLANEOUS STATISTICAL DATA
DECEMBER 31, 2005**

<i>Date of incorporation</i>	1840
<i>Form of government</i>	Police Jury system as provided by the general laws of the state
<i>Area of square miles</i>	1,086
<i>Number of employees</i>	1,066
<i>Miles of parish roads:</i>	
<i>Paved road miles</i>	1,117
<i>Unpaved road miles</i>	96
<i>Total road miles</i>	1,213
<i>Number of bridges (estimate)</i>	164
<i>Parks and recreation:</i>	
<i>Number of parks</i>	13
<i>Park acreage (estimate)</i>	233
<i>Number of boat launching ramps</i>	19
<i>Public libraries:</i>	
<i>Number of library branches</i>	14
<i>Number of books, videos, books-on-tape</i>	406,655
<i>Annual circulation</i>	910,994



CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2005

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

CFE - Certified Fraud Examiner
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

Mr. Michael E. Danahay, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2005, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated July 18, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Police Jury, 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.

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 opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Calcasieu Parish Police Jury's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs (Schedule 2b) as items 2005-1 to 2005-2.

A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe reportable condition item 2005-1 described above is a material weakness. Item 2005-2 refers to internal control findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2005-2 is required to identify which internal control findings the auditors' considered to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, 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 or other matters 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 item 2005-3. Item 2005-3 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2005-3 is required for discussion of these compliance findings.

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 (LA RS 48:755 and 48:758), the Victims Assistance Program (LA RS 16:17) or with the material accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

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 and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms Elroy Quirk & Buch

Lake Charles, Louisiana
July 18, 2006

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

Mr. Michael E. Danahay, President
and 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* that are applicable to each of its major federal programs for the year ended December 31, 2005. 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, Item 6). 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 financial statements include the operations of three discretely presented component units disclosed in Schedule 5 which received \$1,596,969 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2005. Our audit described below did not include the operations of these component units since these entities engaged separate audits of their financial statements in accordance with OMB Circular A-133, where applicable.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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.

In our opinion, 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, 2005.

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 the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. 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. The reportable condition is described in Schedule 2c as items 2005-4.

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 the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major 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, we do not believe the reportable condition described above is a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2005, and have issued our report thereon dated July 18, 2006. Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu

Parish Police Jury's basic financial statements 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic 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 and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms Eloy Quirk + Beach

Lake Charles, Louisiana
July 18, 2006

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Agriculture (Note C)</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 192,539
Louisiana Job Employment Training - CFMS 590025 (LA Dept. of Social Services)	10.561	152,296
National School Lunch Program and Commodities (LA Dept. of Education)	10.555	37,992
<u>U.S. Department of Housing and Urban Development (Note D)</u>		
Section 8 Rental Voucher Program	14.871	2,521,609
<u>U.S. Department of Labor (Notes E & R)</u>		
Workforce Incentive Act:		
Adult	17.258	1,215,772
Youth	17.259	535,358
Dislocated Workers	17.260	848,740
Dislocated Workers - National Emergency Grant (LA Dept. of Labor)	17.260	317,640
<u>U.S. Department of Health and Human Services (Note F & R)</u>		
Community Services Block Grant (CSBG) - 10/1/03 - 9/30/05 (LA Dept. of Labor)	93.569	338,664
Community Services Block Grant (CSBG) - 10/1/05 - 9/30/06 (LA Dept. of Labor)	93.569	105,048

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	649,820
Low Income Home Energy Assistance Payment Program - FEMA - Hurricane Rita (LA Housing Finance Agency)	93.568	156,000
Truancy Assessment and Service Center (LA Judicial Branch)	93.558	244,744
Drug Court Grant - SCDC (LA Supreme Court)	93.558	200,603
Job Access Reverse Commute (JARC) (LA Dept. of Social Services)	93.558	92,788
Title IV-E - Federal Foster Care Program (LA Dept. of Public Safety)	93.658	285,895
Strategies to Empower People (STEP) (LA Dept. of Labor)	93.558	26,603
<u>Federal Emergency Management Agency (Note G)</u>		
Hazard Mitigation Grant Program 1437-019-0002 (LA Office of Home Security & Emergency Preparedness)	83.536 & 97.029	63,675
Emergency Management Performance Grant (EMPG) - FY 05 (LA Office of Home Security & Emergency Preparedness)	83.552	42,912
Emergency Management Performance Grant (EMPG) - FY 06 (LA Office of Home Security & Emergency Preparedness)	83.552	14,562

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Community Emergency Response Team Grant (LA Office of Home Security & Emergency Preparedness)	83.564	14,435
<u>Corporation for National and Community Services (Note H)</u>		
Retired Senior Volunteer Program (RSVP)	94.002	53,627
<u>U.S. Department of Justice (Notes I & R)</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Family Strengthening - Mental Health Services J03-6-003	16.540	16,021
Family Strengthening - Mental Health Services J04-6-003	16.540	4,355
Family Strengthening - Delinquency Prevention J03-6-002	16.540	17,378
Family Strengthening - Delinquency Prevention J04-6-002	16.540	950
Domestic Violence Prosecution	16.588	91,643
Severe Child Abuse	16.575	66,259
Child Abuse Counseling	16.575	13,854
School Resource Officer	16.540	32,421
Drug Court - DCPO	16.585	12,160

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Mental Health Court Process - Title V W04-6-001	16.548	17,464
Mental Health Assessment Services - W05-6-001	16.548	4,870
Construction Detention A02-8-011	16.523	89,988
Construction Detention A03-8-011	16.523	2,685
FINS - Child Advocacy C02-6-007	16.575	829
FINS - Child Advocacy C03-6-002	16.575	28,516
Domestic Violence Program	16.575	24,143
<u>U.S. Department of Homeland Security (Note J)</u>		
State Homeland Security Grant Program FY 2004 SHSGP 04 (LA Office of Home Security & Emergency Preparedness)	97.004	23,531
State Homeland Security Grant Program FY 2003 SHSGP I (LA Office of Home Security & Emergency Preparedness)	97.004	110
State Homeland Security Grant Program FY 2003 SHSGP II (LA Office of Home Security & Emergency Preparedness)	97.004	473,475
EOC Renovations Emergency Operations Center MMRS Grant 091003W (LA Office of Home Security & Emergency Preparedness)	97.052	25,328

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Law Enforcement Terrorism Prevention Program (LETPP) FY 04 (LA Office of Home Security & Emergency Preparedness)	97.067	307,466
Law Enforcement Terrorism Prevention Program (LETPP) FY 05 (LA Office of Home Security & Emergency Preparedness)	97.067	17,085
FEMA Public Assistance Program - Hurricane Rita - FEMA-1607-DR-LA (LA Office of Home Security & Emergency Preparedness)	97.036	6,635,633
FEMA Public Assistance Program - Hurricane Katrina - FEMA-1603-DR-LA (LA Office of Home Security & Emergency Preparedness)	97.036	422,142
<u>U.S. Bureau of Land Management, Department of Interior (Note K)</u>		
Payment in Lieu of Taxes Program	15.226	204
<u>U.S. Department of Transportation (Note L)</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	92,788
Rural Transportation (LA Dept. of Transportation)	20.509	95,023
Highway Planning and Construction (Federal-Aid Highway Program) State Project #'s: 700-10-0131; 700-10-0129; 700-10-0130 (LA Dept. of Transportation)	20.205	89,163

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Army Corps of Engineers (Note M)</u>		
Calcasieu Ship Channel	12.109	50,000
<u>U.S. Department of Commerces (Note N)</u>		
National Oceanic & Atmospheric Administration		
Coastal Zone Management (LA Department of Natural Resources)	11.419	19,000
Primary Government Totals		\$ <u>16,785,806</u>

The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:

U.S. Department of Agriculture

Waterworks District No. 5 of Ward 3 (Note O)

Water and Waste Disposal Systems for Rural Communities Loan Program	10.770	224,114
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U.S. Department of Homeland Security

FEMA Public Assistance Program -
Hurricane Rita - FEMA-1607-DR-LA (Note P)
(LA Office of Home Security &
Emergency Preparedness)

Calcasieu Parish Library Board	97.036	2,792
Fire Protection District No. 1 of Ward 1	97.036	39,211
Fire Protection District No. 2 of Ward 4	97.036	56,747
Fire Protection District No. 3 of Ward 4	97.036	18,040
Fire Protection District No. 4 of Ward 4	97.036	17,890
Fire Protection District No. 1 of Ward 6	97.036	47,873
Fire Protection District No. 2 of Ward 8	97.036	12,312

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Gravity Drainage District 8 of Ward 1	97.036	101,978
Gravity Drainage District 6 of Ward 5 & 6	97.036	109,092
Recreation District No. 1 of Ward 3	97.036	35,314
Recreation District No. 1 of Ward 4	97.036	32,266
Community Center and Playground District No. 1 of Ward 6	97.036	9,167
Sewer District No. 12 of Ward 4	97.036	11,842
Waterworks District No. 5 of Ward 3	97.036	9,981
Calcasieu Parish Communications District	97.036	96,814
FEMA Public Assistance Program - Hurricane Katrina - FEMA-1603-DR-LA (Note Q) (LA Office of Home Security & Emergency Preparedness)		
Recreation District No. 1 of Ward 4	97.036	3,825
Calcasieu Parish Communications District	97.036	<u>1,883</u>
Total Component Unit Assistance		<u>\$ 831,141</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

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 Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the Police Jury's Comprehensive Annual Financial Report (CAFR), which is bound separately, due to the combining of various programs in the Police Jury's CAFR that are reported individually on the Schedule of Expenditures of Federal Awards. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the Police Jury's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C: The Police Jury received grant funds from the U. S. Department of Agriculture in 2005 for the following programs:

1. Family Day Care Home Program: \$190,623 during 2005. An additional accrual of \$17,208 was made for 2005 and a reversal of a 2004 receivable of \$15,292 was recorded.
2. LAJET: \$125,758 in revenue in 2005. An additional \$44,651 was set up as a receivable at the end of 2005 and \$18,113 in receipts was reversed for the 2004 receivable previously set up.
3. National School Lunch Program and Commodities: \$37,465 during 2005. An additional accrual of \$3,080 was made for 2005 and a reversal of a 2004 receivable of \$2,553 was recorded.

Note D: The Police Jury received \$2,637,391 in cash from the U. S. Department of Housing and Urban Development. A receivable in the amount of \$39,970 has been recorded for 2005. The program recorded a reversal of 2004 a payable in the amount of \$48,183. These funds exceeded the funds expenditures of \$2,521,609. The unutilized funds of \$203,935 are part of the fund's undesignated fund balance available for the fund's use in future years.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

Note E: The Police Jury received \$1,248,157; \$545,358; \$851,240; \$268,900 in 2005 for the WIA - Adult, WIA - Youth, WIA - Dislocated Workers, WIA - Dislocated Workers - National Emergency Grant programs, respectively from the U. S. Department of Labor. An accrual of a 2005 receivable of \$48,740 was recorded for the WIA - Dislocated Workers - National Emergency Grant program. A reduction of excess 2005 funds received in the amount of \$1,391 was recorded for the WIA Adult program. The 2004 receivables of \$30,994; \$10,000 and \$2,500 were reversed for the WIA - Adult, WIA - Youth, WIA -Dislocated programs, respectively. See Note R for payments to subrecipients.

Note F: The Police Jury received grant funds from the U. S. Department of Health and Human Services in 2005 for the following programs:

1. CSBG:
 - a. \$327,235 during 2005 for the grant year 10/1/03 - 9/30/05. A reversal of a 2004 receivable of \$12,228 was recorded. The fund paid back \$298 to the grantor. The program also used \$23,955 of escrow cash in 2005.
 - b. A receivable in the amount of \$105,048 was recorded for the grant year 10/1/05 - 9/30/06.
2. LIHEAP: \$42,084 in cash during 2005 for the administration of the program for the Louisiana Housing Finance Agency. The Police Jury obligated the Louisiana Housing Finance Agency for \$603,868 of direct utility assistance payments during 2005. A receivable was recorded for 2005 in the amount of \$3,868.
3. LIHEAP - FEMA - Hurricane Rita: \$156,000 in 2005.
4. TASC: \$167,250 during 2005. A receivable in the amount of \$109,346 was recorded for 2005. A reversal of the 2004 receivable of \$31,852 was recorded. See Note R for payments to subrecipients.
5. Drug Court - SCDC: \$186,925 in 2005. A receivable of \$29,713 for 2005 and a reversal of a 2004 receivable of \$16,035 were recorded. See Note R for payments to subrecipient.
6. JARC: \$101,296 in 2005. A receivable of \$27,317 for 2005 and a reversal of a 2004 receivable of \$35,825 were recorded.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

7. Title IV-E Federal Foster Care Program: The Police Jury received \$296,540 in 2005. A receivable was setup in the amount of \$164,175. A reversal of the 2004 receivable of \$174,820 was recorded.
8. STEP: The Police Jury received \$27,603 in 2005. A reversal of the 2004 receivable in the amount of \$1,000 was recorded.

Note G: The Police Jury received grant funds from the Federal Emergency Management Agency in 2005 for the following programs:

1. Hazard Mitigation Grant Program: The Police Jury received \$55,556 in 2005. A receivable of \$70,371 was recorded for 2005. The 2004 receivable of \$62,253 was reversed.
2. EMPG:
 - a. \$57,216 during 2005 for the grant year 10/1/04 - 9/30/05. A reversal of a 2004 receivable of \$14,304 was recorded.
 - b. A receivable in the amount of \$14,562 was recorded for the grant year 10/1/05 - 9/30/06.
3. Community Emergency Response Grant: The Police Jury received \$14,435 in 2005.

Note H: The Police Jury received grant funds in the amount of \$39,679 in 2005 from the Corporation for National and Community Services for RSVP program. A receivable of \$33,591 was recorded for 2005 and a reversal of \$19,643 for 2004 receivable was recorded.

Note I: The Police Jury received grant funds in 2005 from the U. S. Department of Justice for the following programs:

1. Family Strengthening - Mental Health Services - J03-6-003: \$20,419 in 2005. A receivable for 2004 was reversed in the amount of \$4,398.
2. Family Strengthening - Mental Health Services - J04-6-003: A receivable was recorded for 2005 in the amount of \$4,355.
3. Family Strengthening - Delinquency Prevention - J03-6-002: \$20,419 in 2005. A receivable for 2004 in the amount of \$3,041 was reversed.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

4. Family Strengthening - Delinquency Prevention - J04-6-002: A receivable for 2005 in the amount of \$950 was recorded.
5. Domestic Violence Prosecution: \$109,626 in 2005. A receivable for 2005 of \$2,674 and a reversal of 2004 receivable of \$20,657 were recorded.
6. Severe Child Abuse: \$43,527 in 2005. A receivable for 2005 of \$28,860 and a reversal of 2004 receivable of \$6,128 were recorded.
7. Child Abuse Counseling: \$8,364 in 2005. A receivable for 2005 in the amount of \$5,490 was recorded. See Note R for payments to subrecipient.
8. School Resource Officer: \$32,421 during 2005.
9. Drug Court - DCPO: \$18,343 during 2005. A receivable of \$6,183 for 2004 was reversed.
10. Mental Health Court Process - Title V: \$22,250 in 2005. A reversal of the 2004 receivable of \$4,786 were recorded.
11. Mental Health Assessment Services: A receivable in the amount of \$4,870 was recorded for 2005.
12. Construction Detention A02-8-011: \$50,688 in 2005. A receivable was recorded in the amount of \$41,681 for 2005 and the reversal of a 2004 receivable in the amount of \$2,381 were recorded.
13. Construction Detention A03-8-011: A receivable was recorded in the amount of \$2,685 for 2005 was recorded.
14. FINS - Child Advocacy - C02-6-007: \$3,789 in 2005. A receivable in the amount of \$2,960 for 2004 was reversed.
15. FINS - Child Advocacy - C03-6-002: \$21,517 in 2005. A receivable was recorded in the amount of \$6,999 for 2005.
16. Domestic Violence Program: \$24,143 in 2005. See Note R for payments to subrecipient.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2005

- Note J: The Police Jury received grant funds in 2005 from the U. S. Department of Homeland Security for the following programs:
1. State Homeland Security Grant Program SHSGP 04: A receivable in the amount of \$23,531 was recorded for 2005.
 2. State Homeland Security Grant Program SHSGP I: \$17,974 in 2005. \$17,864 was transferred to the SHSGP II program.
 3. State Homeland Security Grant Program SHSGP II: \$320,082 in 2005. \$17,864 was transferred from the SHSGP I program. The program had \$252,010 of in-kind revenue. A reversal of the 2004 receivable of \$113,481 was recorded. The funds were reduced by a duplicate payment to the grantor in the amount of \$3,000.
 4. EOC Renovations Emergency Operations Center MMRS Grant: The reversal of the 2004 deferred revenues of \$25,328 was recorded.
 5. LETTP FY 04: \$307,466 of pass-through grants were paid to various law enforcement agencies in Calcasieu Parish. See Note S for payments to subrecipients.
 6. LETTP FY 05: \$17,085 of pass-through grants were paid to various law enforcement agencies in Calcasieu Parish. See Note S for payments to subrecipients.
 7. FEMA Public Assistance Program - Hurricane Rita: \$294,992 in 2005. A receivable of \$6,383,070 was recorded for 2005. A payable was recorded for excess funds received in 2005 in the amount of \$42,429.
 8. FEMA Public Assistance Program - Hurricane Katrina: \$980,200 in 2005. A receivable of \$115,282 was recorded for 2005. A payable was recorded for excess funds received in 2005 in the amount of \$664,116. Deferred revenue in the amount of \$9,224 was recorded for 2005.
- Note K: The Police Jury received \$204 in 2005 from the U. S. Bureau of Land Management, Department of Interior for the Payment in Lieu of Taxes Program.
- Note L: The Police Jury received grant funds in 2005 from the U. S. Department of Transportation for the following programs:

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

1. JARC: \$101,296 in 2005. A receivable for 2005 in the amount of \$27,317 and the reversal of the 2004 receivable of \$35,825 were recorded.
2. Rural Transportation: \$63,058 in 2005. A receivable of \$58,671 was recorded in 2005. The reversal of the 2004 receivable of \$26,706 was recorded.
3. Highway Planning and Construction: The Police Jury received \$56,041 in 2005 for various Federally aided State of Louisiana road projects. A receivable in the amount of \$45,474 for 2005 and 2004's receivable reversal in the amount of \$12,352 were recorded.

Note M: The Police Jury received grant funds in the amount of \$50,000 in 2005 from the U. S. Corps of Engineers for the Calcasieu Ship Channel.

Note N: The Police Jury received grant funds in 2005 from the U. S. Department of Commerce for Coastal Zone Management program in the amount of \$17,000. A receivable in the amount of \$5,750 for 2005 and 2004's receivable reversal for 2004 in the amount of \$3,750 were recorded.

Note O: Waterworks District No. 3 of Ward 5 had two revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$145,494, \$15,885 and \$62,735. These outstanding loan balances at year-end were reported as federal awards since the District is required by the bond indentures to submit annual reports (a continuing compliance requirement).

Note P: The following component units setup receivables in 2005 from the Department of Homeland Security for the FEMA Public Assistance Program - Hurricane Rita:

1. Calcasieu Parish Library Board: \$2,792.
2. Fire Protection District No. 1 of Ward 1: \$39,211.
3. Fire Protection District No. 2 of Ward 4: \$56,747.
4. Fire Protection District No. 3 of Ward 4: \$18,040.
5. Fire Protection District No. 4 of Ward 4: \$17,890.
6. Fire Protection District No. 1 of Ward 6: \$47,873.
7. Fire Protection District No. 2 of Ward 8: \$12,312.
8. Gravity Drainage District No. 8 of Ward 1: \$101,978.
9. Gravity Drainage District No. 6 of Ward 5 & 6: \$109,092.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2005

10. Recreation District No. 1 of Ward 3: \$35,314.
11. Recreation District No. 1 of Ward 4: \$32,266.
12. Community Center and Playground District No. 1 of Ward 6:
\$9,167.
13. Sewer District No. 12 of Ward 4: \$11,842.
14. Waterworks District No. 5 of Ward 3: \$9,981.
15. Calcasieu Parish Communications District: \$96,814.

Note Q: The following component units setup receivables in 2005 from the Department of Homeland Security for the FEMA Public Assistance Program - Hurricane Katrina:

1. Recreation District No. 1 of Ward 4: \$3,825.
2. Calcasieu Parish Communications District: \$1,883.

Note R: Subrecipient Payments:

1. The Workforce Incentive Act Grants had \$488,088 in subrecipient payments in 2005 to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Literacy Council of Southwest Louisiana, (4) Family & Youth Counseling Agency, Inc. - Lake Charles, (5) Family & Youth Counseling Agency, Inc. - Sulphur, (6) Jeff Davis Parish School Board and (7) United Christian Fellowship.
2. The Police Jury's TASC grant program had subrecipient payments in the amount of \$70,550 for 2005 to the following entities: (1) Calcasieu Parish Sheriff's Office and (2) Calcasieu Parish School Board.
3. The Police Jury's Drug Court - SCDC grant program had subrecipient payments to ETC in 2005 in the amount of \$99,520.
4. The Police Jury's CVA grant program had subrecipient payments to ETC in 2005 in the amount of \$10,889.
5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$24,143 in 2005.
6. The following agencies directly received the Police Jury's LETPP FY 04 grant of \$307,466 and LETPP FY 05 grant of \$17,085: (1) City of Sulphur, (2) City of Lake Charles, (3) City of Westlake, (4) City of DeQuincy, (5) Town of Iowa, (6) Town of Vinton and (7) Calcasieu Parish Sheriff's Office. These agencies are considered subrecipients of these grants.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2005

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, items 2005-1 to 2005-2 lists reportable conditions noted. Item 2005-1 was not considered to be a material weakness. Reference to the separately issued audit reports of the component units listed in item 2005-2 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2005-3 lists noncompliance material to the financial statements. Reference to the separately issued reports of the component units listed in item 2005-3 is required for discussion of these compliance findings.

4. Reportable Conditions and Material Weaknesses Over Major Programs

Schedule 2c, item 2005-4 lists a reportable condition. Item 2005-4 was not considered to be a material weakness.

5. Type of Auditors' Report on Compliance for Major Programs

Unqualified opinion

6. Identification of Major Programs

Department of Housing and Urban Development

Section 8 Rental Voucher Program 14.871

Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - Dislocated Worker	17.260
Workforce Incentive Act - Dislocated Worker - National Emergency Grant	17.260

Department of Health and Human Services

Low Income Home Energy Assistance Program	93.568
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(Continuation of Summary of Auditor Results)

Low Income Home Energy Assistance Program - FEMA - Hurricane Rita	93.568
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Department of Homeland Security

State Homeland Security Grant Program FY 04	97.004
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State Homeland Security Grant Program SHSGP I	97.004
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State Homeland Security Grant Program SHSGP II	97.004
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Law Enforcement Terrorism Prevention Program FY 04	97.067
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Law Enforcement Terrorism Prevention Program FY 05	97.067
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FEMA Public Assistance Program - Hurricane Rita	97.036
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FEMA Public Assistance Program - Hurricane Katrina	97.036
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$528,072 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

None.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2005

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2005-1

Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 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, the District's 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: Because of the District's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendations: We recommend, whenever possible, the District's management take an active interest in all of the aspects of the accounting process and implement the recommendations of the Police Jury's internal auditor. We also recommend 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).

(Continuation of Internal Control-Financial Statement)

2005-2 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 3 of 7	Langley, Williams Company, LLC	5-11-06
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	6-15-06
Gravity Drainage 5 of 4	Stutzman & Gates, LLC	5-5-06
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Guillory, LLP	5-10-06
Waterworks 11 of 4 & 7	Broussard & Co CPAs	12-12-05
Waterworks 2 of 4	Broussard & Co CPAs	1-24-06
Waterworks 4 of 4	Broussard & Co CPAs	9-21-05
Waterworks 7 of 6 & 4	Broussard & Co CPAs	3-9-06
Waterworks 8 of 3 & 8	Broussard & Co CPAs	11-6-05
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs	6-8-06
Civil Indigent Transcript District	McElroy, Quirk & Burch, CPAs	6-8-06
14 th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-20-06

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2005-3 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance issues. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-11-06
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs	6-15-06

(Continuation of Internal Control-Financial Statement)

Gravity Drainage 5 of 4	Stutzman & Gates, LLC	5-5-06
Indigent Defender's	Gragson, Casiday &	
Board 14 th Judicial	Guillory, LLP	5-10-06
District		
Waterworks 7 of 6 & 4	Broussard & Co CPAS	3-9-06
Waterworks 8 of 3 & 8	Broussard & Co CPAS	11-6-05

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, 2005

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

COMPONENT UNITS

2005-4 Waterworks District No. 5 of Ward 3 (Water and Waste Disposal Systems for Rural Communities Loan - CFDA 10.770 U.S. Department of Agriculture)

See Schedule 2b, Section I, Finding 2005-1 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.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

None.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2005

SECTION I - INTERNAL CONTROL-FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2004-1	<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. The Police Jury's Finance Department began review the District's activity on a monthly basis.
2004-2	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2004 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage 5 of 4	Stutzman & Gates, LLC
Indigent Defender's Board 14 th Judicial District	Gragson, Casiday & Gragson, Casiday & Guillory, LLP
Waterworks 11 of 4 & 7	Broussard & Co CPAs
Waterworks 2 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 7 of 6 & 4	Broussard & Co CPAs
Waterworks 8 of 3 & 8	Broussard & Co CPAs
Indigent Transcript Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs
Civil Indigent Transcript District	McElroy, Quirk & Burch, CPAs

(Continuation of Summary Schedule of Prior Year Findings)

14th Judicial District
 Court Child Support McElroy, Quirk &
 Enforcement Fund Burch, CPAs

SECTION II - COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITPRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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COMPONENT UNITS

2004-3	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2004 findings.
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<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 4 of 1	McElroy, Quirk & Burch, CPAs
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage 5 of 4 Indigent Transcript	Stutzman & Gates, LLC
Fund 14 th Judicial District	McElroy, Quirk & Burch, CPAs

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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COMPONENT UNITS

2004-1	<u>Waterworks District No. 5 of Ward 3 Segregation of Duties</u>	See status of finding 2004-1.
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CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2005

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2005-1	<u>Waterworks District No. 5 of Ward 3 Segregation of Duties</u>	The lack of segregation of duties is a common internal control item for similar types of districts. The District's supervisor is aware of the need to take an active role in the financial aspects of this office. The Finance Division will continue to work with the District on this issue.
2005-2	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
2005-3	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2005-4	<u>Waterworks District No. 5 of Ward 3 Segregation of Duties</u>	See response to finding 2005-1.
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CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2005

As required by generally accepted accounting principles, the basic 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 McElroy, Quirk & Burch (APC) (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, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Library Board
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- * 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
- * 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 (Separate Financial Statements Issued)
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)

(Continuation of Schedule of Component Units)

- * 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 of Calcasieu Parish
- 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. 9 of Ward 1
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4
- The Fourteenth Judicial District Indigent Defender Board
- * The Fourteenth Judicial District Court Indigent Transcript Fund(Separate Financial Statements Issued)
- * The Fourteenth Judicial District Court Judicial Expense Fund
- * The Fourteenth District Court Child Support Fund(Separate Financial Statements Issued)
- * Civil Indigent Transcript Fund(Separate Financial Statements Issued)

The following component unit had a separate audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Airport Authority for Airport District No.1 of Calcasieu Parish

The following components unit had federal funds during 2005. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

Gravity Drainage District No. 5 of Ward 4
The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2005

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
St. Paul Fire & Marine Ins Commercial General Liability GP06301167	1/31/05- 1/31/06	\$3,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 100,000 Fire Damage (Any one Fire)
Hanover Insurance Company Property Commercial Package RDO 5547644 07	1/31/05- 1/31/06	\$1,000,000 Single Limit

The Police Jury has also obtained stop loss insurance coverage 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 are discussed in further detail in Note 11(A) to the financial statements.

Other insurance coverage includes 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, 2005

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
Calcasieu Parish Self-Insured General Liability\ Property Fund(1)	1/31/05- 1/31/06	\$3,000,000 General Aggregate 1,000,000 Products Comp/Op 1,000,000 Each Occurrence 1,000,000 Personal & Adv. Injury 100,000 Fire Damage (Any one Fire) \$1,000,000 Single Limit Property Coverage
Calcasieu Parish Self-Insured Worker's Compensation Fund (2)	1/31/05- 1/31/06	
Reliance Insurance Co. Fidelity Bond 6149534	\$ 596 3/13/03- 3/13/06	\$ 50,000 Bond Amount

(1) Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured general liability\property fund. The self-insured general liability\property fund is discussed in further detail in Note 11(A) to the financial statements.

(2) Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured worker's compensation fund. The self-insured worker's compensation fund is discussed in further detail in Note 11(A) to the financial statements.

Section II:

There were 962 metered water customers at December 31, 2005.

There were 67 unmetered water customers at December 31, 2005. (Account number 05 series - on City of Lake Charles' water system)

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/04 Balance	Additions (Deletions)	12/31/05 Balance
Water Tank	\$ 368,620	\$ -0-	\$ 368,620
Vehicles	68,792	(11,994)	56,798
Building	96,290	2,525	98,815
Machinery & Equipment	63,153	22,332	85,485
Furniture & Fixtures	19,524	(3,908)	23,432
Construction in Progress	-0-	19,537	19,537
Distribution System	1,737,599	-0-	1,737,599
Waterwells	115,187	-0-	115,187
Land Improvements	28,172	-0-	28,172
Treatment Plant	<u>384,612</u>	<u>-0-</u>	<u>384,612</u>
Net Value	\$2,881,949	\$ 36,308	\$2,918,257
Accumulated Depreciation			(1,586,575)
Land			<u>24,000</u>
Net Cost			\$1,355,682

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, 2005:

Sinking Fund Requirement	\$ 24,089
Reserve Fund Requirement	24,089
Depreciation and Contingency Fund	55,914
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>35,971</u>
Total Reserves	<u>\$146,528</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$23,393) as of December 31, 2005:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over 90</u> <u>Days</u>	<u>Total</u>
<u>\$(2,831)</u>	<u>\$11,176</u>	<u>\$7,796</u>	<u>\$1,706</u>	<u>\$17,847</u>

Customers were not billed for December 2005 until January 3, 2006. This resulted in a credit balance in the 1 - 30 days category at December 31, 2005.

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.